REPORT XVII

Progress on Improved Customer Services and Regulatory Reform

Ministry of Revenue
July 1990

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Ontario

Deputy Minister
Sous-ministre

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July 1990

The Honourable Remo Mancini
Minister of Revenue
Queen's Park

Dear Minister,

I am pleased to submit my report on **"Progress on Improved Customer Services and Regulatory Reform"** in the Ministry of Revenue from September 1988 to April 1990.

This is the seventeenth such report since this program was established in 1978 as a priority in increasing the effectiveness and efficiency of Revenue's 23 statutory programs.

The report outlines an additional 72 measures, which will work singly and collectively to further improve and streamline Revenue's dealings with its many clients. Revenue's customer service principles and objectives are discussed in Part I, along with some of the highlights of the program during the reporting period. Part IV lists new publications and advertising. Part V provides an index to the 460 measures to date.

Advances in information and communications technology continue to be an important source of service innovations. Revenue's achievements in this area were recognized in 1990 by the Institute of Public Administration of Canada and the U.S. Federation of Tax Administrators.

While we have made good progress in 1988-1990, I assure you we know that further advances require constant attention and effort by all staff. I believe that the high level of commitment demonstrated by this report provides strong assurance of continued success.

I would be most pleased to receive your instructions and suggestions for further actions.

Yours respectfully,

T.M. Russell

T.M. Russell,
Deputy Minister

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EXECUTIVE SUMMARY

The size and scope of Revenue's diversified programs present a major challenge in servicing and communicating with our clients across Ontario.

The ministry's **23** statutory programs affect more people, more frequently and in more ways than any other Ontario ministry. Our clientele includes: millions of provincial taxpayers, municipal ratepayers, and senior citizens; all municipalities and school boards; and many thousands of small businesses, savings depositors, homebuyers, and disabled persons. We also provide crucial support to many public programs administered by other ministries.

Revenue treats improved customer services and regulatory reform (CS+RR) as a matter of principle and good business practice. Our program is supported by well-defined mandates and objectives, staff training, large-scale investments in information and communications technology, and close attention to the needs of our customers.

This Report describes **72 New Measures** implemented between September 1988 and April 1990. Along with **388** other actions since 1978, they have benefited many thousands of our clients. They have also contributed greatly to the efficiency and effectiveness of our programs.

As in the past, the measures covered by this report span the full range of the ministry's public activities:

- The new **Employer Health Tax** was successfully implemented to meet the Treasurer's January 1990 target. The EHT was the largest new tax managed by Revenue in 18 years, and required a comprehensive plan to provide essential information and assistance to over **450,000** employers.

- 1989 also included a heavy agenda of communications initiatives to implement a large number of **Budget actions** and **new programs**, such as the Commercial Concentration Tax, Education Assessment Pooling, and the prototype French Language School Board in Ottawa-Carleton.

- Altogether, over **three million** copies of **80** new or revised guides, pamphlets and bulletins were issued in English and French; while advertisements in **44** campaigns were placed in over **400** Ontario daily, weekly and ethnic newspapers.

- Over-the-counter services were strengthened throughout our network of **83** regional offices. This included upgrading five small Retail Sales Tax offices into full-scale **Revenue Information Centres** and establishing two **Corporations Tax Field Offices.**

- Major breakthroughs were achieved in the exploitation of technological opportunities involving customized forms, a Digital Voice Response telephone service, and self-assessment for property owners.

- Revenue's services to **Francophone customers** were further expanded to fully meet the requirements of the French Language Services Act.

- Various initiatives improved customer services in **Province of Ontario Savings Office** branches to deal with strong business growth. Plans were advanced to open branches in three centres and agencies in six remote communities in **Northern Ontario** later in 1990.

- Revenue's customer service innovations were recognized by the Institute of Public Administration of Canada and the U.S. Federation of Tax Administrators.

Other new initiatives will directly benefit a large number of individual taxpayers, senior citizens, first-home buyers, small businesses, truckers, contractors and charitable organizations. We also provided increased support to the public programs of the Ministry of Education and other ministries.

The effectiveness of our CS+RR actions have been marked by steady reductions in customer errors, delinquencies and disputes:

- Between 1986 and 1989 property assessment appeals decreased by **50,000** or from 2.8 to only **1.7 per cent**. (Within the same time period, the number of assessable units has increased from 5.3 to 5.8 million.)

- Of 1,000 equalization factors published annually, only **two** were appealed by municipalities in 1989 compared with 144 in 1979.

- Despite massive growth and myriad tax changes, delinquencies have dropped from 17 to **11 per cent** of the tax rolls since 1978, while the rate of objections to tax assessments has remained at only **0.4 per cent** between 1988-90.

- Ontario Tax Grants telephone enquiries have fallen by **70 per cent** since 1980, and deficient applications requiring corrections have been reduced from 40 to **14 per cent**.

- According to the Ombudsman's Annual Report, formal complaints to the ministry declined from **41** in 1987-88 to **25** in 1988-89. This reduction is due to the new "informal enquiry" service implemented by the Legal Services Branch.

- The ministry has received increasing numbers of requests filed under Ontario's Freedom of Information and Protection of Privacy legislation, established in 1988. Requests jumped from 736 in 1988 to **3,100 requests** in 1989, largely concerning property assessment information. The ministry met the 30-day response target in over **97 per cent** of cases, with only **3 decisions** appealed to the Information and Privacy Commissioner.

While good progress has been made we know that there is still much to be done. Maintaining the momentum and effectiveness of our CS+RR program demands careful planning and constant effort. Above all, it depends on listening to our customers, and ensuring all ministry staff deal consistently, fairly and courteously with people every day of the week.

PART I: PRINCIPLES AND ACHIEVEMENTS

A. REVENUE'S CUSTOMER SERVICES PRINCIPLES & OBJECTIVES

This is Revenue's 17th report on progress in improving customer services and regulatory reform (CS+RR). The 72 initiatives outlined bring the total number of measures to 460 since the program was formalized as a management priority in 1978.

Revenue's commitment to customer service is a matter of principle and good business practice. Our objective is to encourage voluntary compliance with a minimum of intrusive supervision, and to minimize customer mistakes and hence costly disputes and corrective actions.

Revenue's CS+RR program is based on a common set of principles which determine its tone and priorities:

- **Leadership & Initiative.** All executives and managers are expected to evaluate their operations regularly to identify opportunities to enhance customer services and simplify compliance requirements.

- **Staff Participation.** All staff are expected to provide fast and courteous customer assistance at all times.

- **Up-Front Information.** We understand that our clients must have the information they need, on time and in an understandable form, to allow them to conduct their business with us as easily as possible.

- **Compliance Simplification.** Major attention is given to simplifying compliance rules as a way of reducing client "paper burdens" and ministry costs.

- **Selective Intervention.** We strive to minimize our demands for additional information. Audits are used to correct compliance errors, not just to collect revenues. Auditors are expected to raise defensible and reasonable assessments, and to advise taxpayers how to legitimately minimize taxes through exemptions, rebates and commissions.

- **Judicious Enforcement & Sanctions.** Similarly, Revenue uses penalties sparingly. Wherever possible, defaulters are given time to pay taxes owing to avoid undue personal hardship or jeopardizing their businesses. Severe penalties are reserved for chronic and purposeful evaders.

- **Attention to Individual Cases.** However effective our services may be generally, there will always be cases requiring special attention. The ministry regards the resolution of such problems as the ultimate test of our commitment to customer services because it depends on the individual skills and attitudes of our staff.

- **Fast Refunds & Benefits.** In expecting people to pay taxes fully and on time, we believe that it is imperative that we deliver rebates and other entitlements with equal alacrity.

B. REVENUE'S PRINCIPLES IN ACTION

Fundamentally, effective customer service involves getting "the right information on time to the right people", supported by personalized assistance and simplification of compliance requirements wherever possible.

1. SCALE, DIVERSITY & CONSTANT CHANGE

In practice, however, the size and scope of Revenue's activities involve a communications challenge of major proportions and complexity. The ministry's **23 statutory programs** affect more people, more frequently and in more ways than any other Ontario ministry. In part, our clientele includes:

- almost **1.2 million** direct taxpayers and collectors;

- over **1.1 million** senior citizens;

- **1,025** municipalities and school boards;

- over **5.7 million** property owners and tenants;

- **103,000** Province of Ontario Savings Office depositors; and

- **many thousands** of private citizens, homebuyers, truckers, disabled persons, emerging businesses, tourists, and educational and charitable institutions.

Collectively, these programs and clients generate massive volumes of complex transactions every year. For example, in 1989 alone Revenue processed:

- over **10 million** tax returns, payments and rebates; and

- **5.1 million** senior citizens' Ontario Tax Grant applications, payments and Guaranteed Annual Income Supplement cheques; and

- some **2.5 million** annual, supplementary and amended Notices of Property Valuation.

As well, our statutes are subject to continual policy changes and increasing complexity. For example, since 1980 the ministry has implemented **200 Budget changes** and **11 new programs** affecting virtually every provincial taxpayer. As well, **2.5 million properties** have been reassessed under our Section 63/70 programs to provide **692** municipalities with more equitable and defensible tax bases.

Our ability to manage the mass of transactions and program changes is critically important to ensuring consistency and fairness in our tax and benefit programs, and hence to gaining public acceptance and co-operation.

As demonstrated by the 72 initiatives covered by this report, we understand that a constant stream of new and refined measures is needed to deal with rapid growth and change in customers' needs. We also know that effective communications is very much a two-way street, involving both how we can better reach our customers and how our customers can quickly reach the right people in the ministry.

2. THE MINISTRY REACHING THE CLIENT

Publications. Revenue uses publications widely to reach both broadly-based public audiences and specific target groups such as professional accountants, lawyers and small business operators. All publications are available in either a bilingual format, or separately in French to accommodate the needs of our Francophone clients.

During 1988-90, the ministry managed a portfolio of **295** active publications, including guides, bulletins and brochures. This included **80** new or revised publications, of which over 3.0 million copies were distributed. As well, some **125 million** forms were printed and issued during this period.

Advertising. We also use print advertising extensively to communicate to mass audiences, as well as to selected special-interest groups.

During 1988 to 1990, **44** advertisements were placed in almost **400** English, French and ethnic newspapers to inform people about such major events as: Budget tax changes; Municipal Enumeration; the new Employer Health, Tire, and Commercial Concentration Taxes; Education Assessment, Pooling and French Language School Boards; and municipal/regional reassessments, open houses and appeal procedures.

Simplification. Revenue's 23 statutes and attendant regulations are the ultimate source of definitive information on the terms and conditions of our programs. These are only as effective as they are understandable, internally consistent and up-to-date.

As shown in Part IV, we have introduced many measures to revise and clarify our statutes and regulations since 1978. Foremost among these have been measures to abolish or greatly reduce filing requirements for small businesses.[1] This Report details an additional **13** regulatory simplifications to bring the total to **110**.

Open Houses. We know that changes in property assessment are often disturbing and puzzling to many ratepayers. Consequently, in addition to extensive advertising and distribution of explanatory literature, **Open Houses** are provided annually at which assessors are available at convenient locations to explain Notices of Property Valuation, particularly in municipalities being reassessed under the Section 63/70 programs. In 1988-1990, **1,382** days of Open House sessions were held in all **839** municipalities to explain property assessment changes and the new system of education assessment "pooling".

Field Visits and Seminars. We also recognize the importance of going out to our customers. Consequently, staff from all programs regularly visit clients to resolve problems, particularly where on-site inspections are required to resolve issues.

As well, many programs use prearranged and publicized local seminars to reach clients with important new information. For example, in six months the ministry's staff conducted over **60** meetings to reach over **4,300** employers to explain the Employer Health Tax.

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1 A succession of simplifications have reduced the Corporations Tax roll from 459,000 to 259,000 active corporations, by which filing requirements were abolished for 130,000 corporations and greatly reduced for another 70,000.

3. THE CLIENT REACHING THE MINISTRY

By Telephone. The telephone is the most effective way for clients to contact the ministry. In fact, approximately **80 per cent** of Revenue's public business is conducted by phone. As noted in previous reports, we have invested heavily in advanced telephone enquiry systems and staff training to provide fast, toll-free access from anywhere in Ontario. During the period covered by this report:

- Enquiries to our multi-lingual **Telephone Information Centre** increased by **125 per cent** to 746,000, including:

  335,000 calls from senior citizens concerning Guaranteed Annual Income (GAINS) payments and Ontario Tax Grants (OTG) payments;

  222,000 calls about the new Employer Health Tax (EHT); and

  21,000 calls relating to other Budget measures.

- In August 1989, the **MPP Service Unit** was strengthened to provide priority attention to constituency staff enquiring about the EHT, as well as 17 other tax and benefit programs.

- Since April 1989, a single 1-800 number has replaced multi-area code listings to make our information services accessible to all residents, no matter where they live in the province. And since May 1990 callers with touch-tone phones have been able to access special audio-text on Revenue programs, or leave after-hours messages.[2]

- As well, staff throughout our Oshawa operations and field offices are trained to answer the telephone efficiently and to refer calls quickly to program specialists when necessary.[3]

One measure of the Telephone Information Centre's effectiveness is that over **87 per cent** of incoming questions were answered immediately without referral to program specialists.

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2 For a description of the introduction of **Digital Voice Response** technology in the Taxpayer Services Branch, see Section D.

3 Recent improvements in the customer service training program are described in Part II, New Measure 437.

Over-the-Counter Regional Services. In 1988-89 Revenue's regional network was further strengthened and expanded to 83 offices, comprising Retail Sales Tax, Savings, Property Assessment, Corporations Tax, Appeals and Public Enquiry Offices. These offices provide full walk-in services for their respective programs, as well as basic information and referral services to specialists in all other Revenue programs. This network is augmented in northern Ontario by extensive use of local offices of the Ministry of Northern Development and Mines.

Correspondence. Revenue's programs generate large numbers of letters. It is explicit ministry policy that these are answered quickly, clearly and fully in English or French. Where letters require lengthy research, acknowledgements are sent to assure people that their letters have been received and that fuller replies will follow as soon as possible.

Municipal Councils & Public Meetings. Our Property Assessment Program maintains constant and close ties with its municipal clients. In particular, 57 municipalities were reassessed under the voluntary Section 63/70 programs in 1989. In all cases, our Regional Assessment Commissioners and staff provided a full schedule of briefings to Councils and ratepayers on the reassessment process, valuations and appeal procedures.

C. LAUNCHING MAJOR NEW PROGRAMS: EHT

As detailed in this and earlier reports, fast dissemination of new information is crucial to the successful implementation of Budget changes and launching new programs. Increasingly this requires redeployment of specialized skills, services and resources from across the ministry, as well as establishing lines of co-operation with other ministries, federal departments, and non-government organizations.

In his May 1989 Budget, the Treasurer of Ontario announced that OHIP premiums would be replaced by a new **Employer Health Tax** (EHT) in January 1990. This required the construction of our largest tax roll and represented Revenue's largest undertaking since Retail Sales Tax was introduced in 1962.

Apart from establishing the required administrative apparatus, and assembling and training staff cadres, implementation within the eight months allowed by the Treasurer's deadline required the identification and education of over **450,000**

employers. Consequently, a comprehensive marketing and communications plan was developed which utilized resources and specialized skills in all of Revenue's program areas.

- **Toll-Free Telephone Enquiry Service.** Our Telephone Information Centre (TIC) provided front-line service for EHT enquiries. A total of **39** additional 1-800 lines were installed to provide toll-free access by employers, payroll administrators and professional accountants. A sophisticated electronic system for logging, routing and tracking enquiries allowed TIC and EHT staff quick access to up-to-date account information. Since May 1989, TIC staff have handled **222,000** EHT enquiries. Significantly, a record **92 per cent** of these were answered to customers' satisfaction without further action required by EHT specialists.

- **Informing the Public.** Getting information quickly to client groups was also a prime objective. The 1989 Budget announcement was followed by extensive newspaper coverage. English and French advertisements appeared regularly in **60** Ontario daily and **278** weekly newspapers, and **195** ethnic media outlets advertised the information in **38** languages, listing the ministry's 1-800 enquiry number. An EHT **Information Kit** was quickly assembled, and over **500,000** copies were distributed to employers, ministry field offices and Information Centres, MPP and MP offices, professional associations, accounting firms, media outlets, and ethnic and community groups.

- **Outreach Activities.** Staff presentations were given, upon request, to employers, associations and payroll services groups who required details about the tax to make computer changeovers from the previous OHIP scheme. In eight months, some **4,300** employers attended **60** presentations in all parts of the province.

- **Market Testing for EHT Form Design and Content.** An Information Request (IR) form was developed to obtain accurate and comprehensive taxroll information in time for the January 1990 deadline. The form was pre-tested with organizations who provide payroll-services to employers. This helped materially in improving effectiveness of the pre-registration exercise, and hence ultimate compliance.

- **Reporting Simplification.** The IR form was mailed to **450,000** potential taxpayers identified by federal income-tax information. Analysis of the returns, however, revealed many instances of separate reporting by related companies and divisions of companies. Consequently, such companies were given the option of making consolidated EHT returns. This initiative worked to simplify compliance requirements for many employers, and usefully reduced the tax roll to be administered by Revenue by **25** per cent to 332,000.

- **Internal & External Co-ordination.** The new EHT program required arrangements to obtain payroll information from the Ministry of Health and Revenue Canada. It also required internal co-operation to secure computer and communications support and a wide range of logistical services.

The success of the EHT communications strategy is measured by the level and quality of compliance achieved. Delays in approval of the legislation prevented issuing of formal Remittance Statements to 30,000 large employers, who were required to file monthly, until after December 19, 1989. Despite this delay, January returns exceeded Treasury's $150 million target that has since stabilized at **$160 million** per month. Secondly, over 300,000 small employers, who must file quarterly, also came on stream smoothly to yield **$233 million**. While the start-up was marked by many enquiries, the incidence of major problems was very low. Significantly, a remarkably high voluntary compliance rate of over **90 per cent** was achieved, in terms of the number of employers filing accurately and on time.

D. RECENT & FUTURE ADVANCES IN CUSTOMIZED SERVICES

This section deals with three recent advances in delivering customer information and assistance which have particular potential for future exploitation.

1. CUSTOMIZED FORMS & INSTRUCTIONS

Achievement of high levels of voluntary compliance depends on customers understanding their obligations, and providing accurate information to support their payments or claims. The basic method of delivering definitive compliance instruction is through forms. Accordingly, every year Revenue mails over **100 million** copies of over 2,000 forms.

To be effective, forms must be intelligible, relevant, and up-to-date. Traditionally, however, our forms were often limited to providing broad categories of customers with general instructions. Customers were frequently required to repeat basic customer information we already had. External printing involved long delays in producing new and revised forms.

In 1988-89 we achieved a major breakthrough in our ability to produce simpler, customized forms, as a result of two major innovations:

Command of Data. In late 1988, 26 data production systems were migrated from 4 external data centres and reconfigured to run in our new **Revenue Computing Centre (RCC)** in Oshawa. For the first time, this gave us the capacity to treat all customer information in a unified manner, and thereby generate tailored compliance instructions.

Forms Production. Also in 1988, we began **Advance Function Printing** (AFP) to produce customized forms involving two large laser printers linked directly to RCC data bases. This innovation allowed us to:

- **Print our own forms** and reduce lead-times from as much as 6 months to a few days;
- **Generate simpler forms** tailored to individual needs and eliminate unnecessary calculations; and

- **Avoid Duplication** by inserting information we already possess, so that customers need only inform us of changes and concentrate on current compliance.

The strategic importance of these innovations has been demonstrated by our ability to launch two major programs on very short notice:

> **Municipal/School Board Enumeration.** In late 1988 Revenue switched from a traditional door-to-door census to self-enumeration by mail. This involved the simultaneous printing of forms and insertion of available information for **9 million** residents in only **22 days**. Without the RCC/AFP, production would have taken several months. Because of legislation delays the enumeration could not have been achieved before the statutory deadline.
>
> **Employer Health Tax.** Implementation of this major tax involved the design, market-testing and mass-production of a new series of customized forms and instructions. Without the RCC/AFP this could not have been achieved within the Treasurer's deadline.[4]

AFP has already yielded significant economies in forms production (e.g. external printing, stockpiling, wastage), and has markedly reduced taxpayers' errors and "paper burdens". Consequently, AFP is being extended progressively to produce as many Revenue forms as possible. To date, **287** pre-printed forms have already been converted to AFP computer production. These account for over **50 per cent** of our high-volume forms used by the largest number of customers.

2. INCREASED ACCESS THROUGH NEW TELEPHONE TECHNOLOGY

The development of our Telephone Information Centre (TIC) in providing fast, accurate "front-line" information services is also marked by a succession of initiatives to exploit advances in communication technology. In April 1990 the centre's services were further improved through the use of Digital Voice Response (DVR) technology. DVR allows callers to access a menu of pre-recorded messages and instructions on a range of Revenue programs. The service was provided on 16 of the TIC's 70 incoming lines.

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4 In a recent study conducted for the Auditor General of Canada the RCC consistently outscored 7 federal centres, and was recognized as one of the best run centres in North America. See, "Revenue Computing Centre: North American Rating" (Ministry of Revenue, Nov 1989). Also, Revenue's submission concerning the RCC/AFP was one of 8 of 56 entrants recognized for "Innovative Management" by the Institute of Public Administration of Canada in May 1990.

The primary purpose of DVR is to increase access during peak-load periods. During a recent pilot project, callers were given the following options:

- listening to audio texts on Ontario Tax Credits and the EHT, including answers to most frequently asked questions;
- ordering forms and publications;
- leaving a message to be called back; or
- waiting for an agent to answer.

Within a 10-day test period, **16,000** callers were given the DVR option and **6,000** tried the service. Of the services offered, the greatest use was made of the EHT audio text. On the basis of this pilot, business plans have been advanced for the investment needed to expand coverage to a much wider range of Revenue programs.[5]

3. NEW SELF-ADMINISTERED PROPERTY ASSESSMENT SYSTEM

The principle and value of self-assessment is well established in most areas of federal and provincial taxation (such as personal income tax), whereby taxpayers are responsible for voluntarily calculating and remitting taxes owing based on accompanying information.

Traditionally, however, property assessment has depended almost entirely on the collection and verification of information through property inspections by assessors. This process is both costly and time-consuming to the ministry, as well as inconvenient to property owners and tenants. Also based on our new RCC/AFP capacity to generate customized forms, in 1989 the ministry undertook a pilot test of a self-assessment system in which homeowners were asked to confirm or update our records by mail.

For this purpose, bilingual **Assessment Record Confirmation** (ARC) questionnaires were mailed, with clear instructions and pre-paid return envelopes, to over **92,000** residential property owners in 36 municipalities.

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5 A paper describing the mandate and performance of the Taxpayer Services Branch was one of two Revenue papers on innovations in compliance management which were recently submitted to the U.S. Federation of Tax Administrators. Both were among ten submissions selected for display at its Annual Conference in Charleston in June 1990.

Public acceptance and co-operation were most encouraging. Nearly **70 per cent** of the ARCs were returned within two weeks, while only **2,000** phone enquiries and **173** visits were received by Regional Assessment Offices. Homeowners benefited from a greater understanding of factors determining their property taxes and by avoiding the inconvenience of interior inspections. The ministry benefited from significant increases in assessors' productivity, reductions in costs, time needed to update records, and appeals.

Based on these results, the ARC system will be extended in 1990 to all 31 Regional Assessment Offices for updating the tax bases in 839 municipalities. Most importantly, it will be used in all future general reassessments and will be central in the massive reassessment of Metropolitan Toronto to be completed in 1993.

4. SUMMARY

These types of innovations are the key to Revenue's progress in managing an increasingly complex and challenging business environment. It is essential, however, that the risks associated with such investments be measured and then managed rigorously to achieve clearly defined objectives and payoffs.

Predictably, advances in information technology and management will continue to generate opportunities to improve existing service methods. But it is also apparent that dramatic breakthroughs in delivering customer services will require radical changes to established business methods and organization structures. In this connection, Management Board of Cabinet recently approved a $40 million "business re-engineering" plan for Revenue. The results of this plan will be described in future reports.

E. REDUCED CUSTOMER OBJECTIONS AND APPEALS

Despite our best efforts, our staff and customers do make mistakes. Consequently, the incidence and settlement of disputes are important measures of the effectiveness of Revenue's CS+RR program.

Since 1975, the ministry has had to deal with constant growth in tax rolls, myriad policy changes and increased program complexity in the face of restricted funding and staff levels. Nevertheless, the expansion and improvement of CS+RR programs since 1978 have been accompanied by a steady reduction in objections, appeals and court actions by clients, as well as in complaints to the Ombudsman.

1. PROPERTY ASSESSMENT PROGRAM

Measures. Since 1978, **79** Measures have been implemented in this program, including **15** in 1988-1990. These have been directed primarily at increasing municipal councils' and ratepayers' understanding of assessment methods and appeal procedures, particularly in municipalities being reassessed under the Section 63/70 programs.

Results:

- While total assessed units increased by **35 per cent** to **5.8 million** since 1978, appeals have declined steadily. In the last four years alone, appeals have decreased by **50,000** from 2.8 to only **1.7 per cent** in 1989. This has resulted in significant reductions in tax losses to municipalities and school boards.

- In contrast to previous assessment appeal rates of over **3 per cent**, our experience has been that when municipalities are reassessed under Section 63/70, appeals fall to **1 per cent or less** in the year following implementation.

- Revenue also publishes over **1,000** equalization factors for all municipalities annually. These measure the relative fiscal wealth of municipalities in allocating regional government and school board costs and provincial grants. Therefore, the accuracy and fairness of these factors is of major concern to municipalities. However, the number of municipalities appealing their factors has steadily declined from **144** in 1979 to **only two** in each of 1987, 1988 and 1989.

- In 1989 Revenue prepared and supplied more than **2,000 supplementary assessment rolls** to municipalities and school boards, covering more than 270,000 new or significantly upgraded properties. As a result, over $400 million in extra tax revenue was generated for municipalities and school boards, representing an increase of **320 per cent** in only five years.

- As a measure of the validity of the Section 63/70 programs, and despite their controversial nature, some 692 municipalities have been reassessed to date. More significantly, **314** municipalities have requested and received updates of their original reassessments.

2. PROVINCIAL TAXATION

Measures. Some **338** Measures have been introduced in the Provincial Tax Program since 1978. These included **236** Measures to improve taxpayer information and support services. Another **102** have been directed at legislative, regulatory and administrative simplification of tax rules, reduced "paper burden", paralleling federal tax changes, and avoiding interjurisdictional double taxation.

Results:

- While the number of direct taxpayers and collectors has nearly doubled since 1978 to over **1.2 million**, delinquencies have declined from 17 to **10.5 per cent**. Further, the great majority of cases involved only minor infractions and corrections.

- In response to individual circumstances, an estimated **32,000** taxpayers were relieved of **$5 million** in late-filing charges in 1988-90.

- Because of the short start-up time of the Employer Health Tax, **9,000** employers were relieved of **$63,000** in late-filing interest charges.

- Reviews of tax returns by staff last year resulted in over **5,000** changes favourable to the taxpayer, amounting to **$28 million** in tax reductions.

- Finally, the number of Notices of Objection (appeals) declined to only **.36 per cent** of tax assessments and reassessments, from .50 per cent in 1987-88. Of the 4,145 objections lodged, **95 per cent** were resolved by the Tax Appeals Branch, with only 216 being taken to court.

3. GUARANTEED ANNUAL INCOME & TAX GRANTS FOR SENIORS

Measures. In the period covered by this report, these programs generated **7.5 million** payments worth over **$1.1 billion** to over **1.1 million** seniors.

The ministry gives the highest priority to ensuring senior citizens receive their full benefits quickly and easily. Since 1978, **43 New Measures** have been implemented to simplify forms, reduce rules, streamline payments and improve services to seniors.

Results:

- despite growth of **30 per cent** in OTG clients since the program started in 1980, telephone enquiries have decreased by more than **70 per cent**, due to significant improvements in processing applications and payments;
- OTG applications requiring corrections before payment have decreased from **40 per cent** in 1980 to **14 per cent** in 1989, largely due to simplification of the application form;
- **90 per cent** of enquiries to the MPP Desk are answered immediately during the first call. The average response time for the remaining ten per cent (more complex) calls is **two days**;
- the average turnaround time for solving enquiries from the general public is **seven working days**; and
- there were only **128 Notices of Objection** resulting from 7.5 million payments during the reporting period.

4. PROVINCE OF ONTARIO SAVINGS OFFICE

The Savings Office has always regarded courteous customer service as one of its main competitive weapons. Since 1986, deposits in its 21 branches have more than doubled to **$2 billion**, while the number of accounts has increased to **103,000**.

To accommodate business growth, POSO provided more safety deposit boxes, installed new teller terminals and printers in 14 branches to speed up counter service and expanded the Hamilton main branch in 1988-90.

The number of complaints is negligible.

5. OMBUDSMAN'S ENQUIRIES

Like all ministries and agencies, Revenue receives enquiries from the Office of the Ombudsman on behalf of citizens seeking assistance or redress. As noted in earlier reports, the incidence of complaints has been consistently low, particularly in light of the scale and nature of Revenue's business.

In 1988, the Legal Services Branch instituted an "informal enquiry" system by which the Ombudsman's investigators contact the ministry to resolve cases before the Ombudsman commences a formal enquiry. In the period covered by this report, approximately **95** enquiries were received, of which only **36** required formal investigation. This procedure has resulted in a quicker response time for handling citizen's enquiries, especially where a misunderstanding or lack of information was all that stood in the way of resolution.

According to the Ombudsman's latest Annual Report, 25 formal complaints were brought to the ministry's attention in 1988-89, compared with **41** in 1987-88. Further, Revenue's 25 complaints represented **only 1.0 per cent** of **3,513** formal complaints for all Ontario ministries and agencies during 1988-89.

6. FREEDOM OF INFORMATION OFFICE

The Ministry of Revenue has received the greatest number of access requests filed under Ontario's Freedom of Information and Protection of Privacy legislation since the Act came into force. During the 1988 calendar year the ministry received 786 requests. In 1989, the total increased almost four times to **3,100**, of which 82 per cent concerned property assessments. Of these requests, only three decisions (0.001 per cent) were appealed to the Information and Privacy Commissioner.

PART II: NEW CUSTOMER SERVICES MEASURES IN 1988 - 1990

NEW CUSTOMER SERVICES MEASURES

This section details 58 initiatives implemented in 1988-90 to improve customer services (marked CS). CS measures are undertaken within the ministry's administrative authority and without the need for legislative approval or formal regulations. As such, they involve discretionary managerial actions to streamline and simplify Revenue's public dealings in the face of increasingly complex market conditions and frequent program changes. Typically, new CS measures are designed to provide customers with the information they need to better understand their statutory obligations or entitlements and to improve their access to assistance by the right staff.

The new CS measures undertaken in 1988-90 cover the full range of Revenue's property assessment, provincial taxation, and senior citizens' grants programs, as well as Province of Ontario Savings Offices. They also range from benefits to large client groups to small numbers of special cases. For example:

- New Measures 389 - 396 comprise the main components of a comprehensive communications and assistance plan to achieve smooth implementation of the new Employer Health Tax;
- New Measures 397 - 399 further increase Revenue's telephone enquiry, field office and outreach services;
- New Measure 403 makes property inspections for municipal assessment and taxation simpler and more convenient for home-owners;
- New Measures 404 - 409 variously improve municipalities' and ratepayers' understanding and command of property reassessments;
- New Measures 411 - 413 increase senior citizens' access to income-support payments and tax grants;
- New Measures 418 - 421 enhance awareness and use of incentives under the Small Business Development Program;
- New Measures 423 - 425 benefit large numbers of sales tax vendors;
- New Measures 427 - 431 provide faster and better services to Savings Office depositors; and
- New Measures 432 - 435 further simplify and reduce corporation tax compliance requirements.

The 58 new CS measures described in this section represent an increase of 17 per cent over our 1987-88 report, to a new total of 350 since 1978.

NEW MEASURE 389: EMPLOYER HEALTH TAX INFORMATION REQUEST

In the Ontario Budget in May 1989 the Treasurer announced that OHIP premiums would be replaced by a new Employer Health Tax (EHT) in January 1990.

To construct an accurate and complete EHT taxroll, Information Requests were mailed to all potential taxpayers in August.

The purpose of the Information Request was to collect essential payroll information, provide registration numbers to employers and determine whether employers would pay monthly or quarterly. In addition, the form advised employers of toll-free telephone numbers that could be used to contact the ministry for further information or assistance.

To achieve the highest possible response rate within a short timeframe, the form was "pre-tested" with external payroll services who frequently act as agents for employers in payroll-related matters. The "pre-test" helped to determine several improvements which were incorporated into the form design and content.

Altogether, some **450,000** Information Requests (including 6,000 in French) were mailed to employers. The response to the requests revealed that many employers with related companies, linked subsidiaries, or various divisions were reporting separately to Revenue Canada Taxation. Consequently, these employers were provided with the option to file consolidated reports for EHT purposes. This reduced the administrative complexity of the taxpayer/ministry relationship. The net impact of this consolidation reduced the number of active employer accounts to **337,000**.

On an ongoing basis, Information Request forms are sent to "new employers" who have not previously remitted EHT instalment payments.

The Information Request was fundamental to establishing an accurate taxroll database, and achieving the high level of voluntary compliance described in Part I of this report.

TARGET: August 1989

STATUS: Completed and Ongoing

CS

NEW MEASURE 390: EMPLOYER HEALTH TAX INFORMATION KIT

On the basis of information received from Information Requests completed by employers, the ministry, as part of its comprehensive communications strategy, developed an Employer Information Kit which conveyed information vital to employers and intermediary agents directly affected by the Employer Health Tax.

To date, over **500,000** Information Kits, available in both official languages, have been distributed to employers listed on the EHT database, ministry field offices and Information Centres, MPP and Ontario MP Offices, professional associations, accounting firms, the media, and ethnic and community groups.

Kit contents included:

- **EHT Brochure**, briefly outlining the EHT program and establishing a separate identity from OHIP to employers and affected groups;
- **EHT Guide**, providing employers with more detailed information about EHT, providing telephone numbers for enquiries, and explaining objection and appeal procedures;
- **Fact Sheet**, containing an explanation of terms and addressing specific situations and questions; and
- **Rate Table**, listing tax rates applied to different payroll levels.

Distribution of the Information Kit well before the EHT January 1, 1990 implementation date was designed to give employers, their agents and intermediary groups an opportunity not only to understand their rights and responsibilities under the Employer Health Tax Act, but also to prepare for any necessary changes to their computer and accounting systems.

TARGET: November 1989

STATUS: Completed and Ongoing

NEW MEASURE 391: EMPLOYER HEALTH TAX PRESENTATIONS

Following the Treasurer's announcement in the May 1989 Ontario Budget to implement the Employer Health Tax, the ministry delivered presentations to employers and intermediary groups who required information and guidance in understanding the new tax.

The presentation was made available on request to such groups as the Ontario Payroll Association, professional accounting associations, and other Ontario government ministries. It provided not only a comprehensive look at EHT legislation, but also answered questions on how to set up tax-filing systems.

Presentations held prior to January 1990 were most beneficial to those employers, associations, and payroll service agencies directly affected by the tax who required details about the tax in order to make systems accommodations and changeovers from the previous OHIP scheme.

These presentations and handout materials played an important role in providing taxpayers with vital information before the Employer's Guide and general brochure were printed and distributed following final passage of the legislation.

In view of the extremely short timeframe between the announcement of the tax in May 1989 to the implementation date of January 1990, the ministry made full use of this effective communications vehicle to reach some **4,300** employers and agents through over **60 presentations** conducted across Ontario.

TARGET: September 1989

STATUS: Ongoing

NEW MEASURE 392: EMPLOYER HEALTH TAX STATEMENT OF ACCOUNT

A major service innovation is the computer-generation of Remittance Statements to each employer on the EHT tax roll.

The Statement is designed to meet the needs of both the ministry and the employer. The top tear-off portion that must accompany instalment payments is scanned and recorded electronically on the ministry's database; while the bottom portion itemizes for the employer all account transactions completed during the previous remittance period, including debit or credit interest and account adjustments. A year-to-date summary will also be provided on each Statement.

Statements are generated on either a monthly or quarterly basis, depending on the remittance frequency of each employer. Some **32,000** Statements are generated monthly to employers with gross annual payrolls in excess of $400,000, while over **300,000** are generated on a quarterly basis to all other employers.

The design of the Statement of Account is comparable to running accounts issued by financial institutions and credit card companies, and represents a major breakthrough in tax management.

TARGET: June 1990

STATUS: On Target

NEW MEASURE 393: SUPPORT TO PAYROLL AGENTS

As noted, the ministry was obligated to work with proposed legislation that did not receive Royal Assent until 19th December 1989. This uncertainty about EHT legislation required the banks and payroll services to prepare to serve their clients without final compliance instructions.

To overcome this problem, the ministry entered into a consultative relationship with payroll agents, to not only assist them in understanding the details of the tax, but to provide record length and layout information they needed in developing new systems. The two-way information exchange provided the opportunity to support compliance efforts by identifying missing EHT numbers and minimize the potential impact on the taxpayer by virtue of the uncertainty surrounding the agents' role.

Attention to the needs of payroll agencies directly benefits **13,000** employers yielding $22 million monthly.

Continuation of this co-operative relationship will assist in the introduction of Electronic Data Interchange (EDI) and Electronic Funds Transfer (EFT) functions in the near future. These technological advancements will support customer service principles by providing a wider "window" for EHT remittances. Through electronic links, taxpayers will receive EHT statements earlier and be able to file later.

TARGET: January 1990

STATUS: Ongoing

NEW MEASURE 394: EMPLOYER HEALTH TAX REGIONAL STRUCTURE

The Employer Health Tax Branch will establish regional offices throughout Ontario during 1990 to ensure that excellent customer service is provided by EHT staff to the taxpayers.

The Branch is comprised of a head office unit and six regional offices, to be established strategically across the province. Target dates for office openings are as follows:

Greater Toronto Area East	April 1990
Windsor	July 1990
Brantford	August 1990
Thunder Bay	September 1990
Ottawa	October 1990
Greater Toronto Area West	November 1990.

A regional presence will increase the effectiveness of program delivery. By locating EHT operations in areas of greatest taxpayer concentration, the majority of EHT clients will have easy access to information, assistance and advice. This will be particularly important in maintaining high levels of voluntary compliance during the next two years as the tax is brought to full operational status.

TARGET: July 1990

STATUS: On Target

NEW MEASURE 395: EMPLOYER HEALTH TAX ENQUIRY SERVICE

To implement the Employer Health Tax in only eight months, the ministry realized that a toll-free information service to Ontario employers was crucial to an effective communications strategy.

To this end, the Telephone Information Centre's 1-800 numbers appeared:

- in all Ontario Budget publications and news releases;
- on the instruction sheet accompanying Information Requests to **450,000** employers; and
- in the print advertisements which appeared regularly, in **60** Ontario daily and **278** weekly newspapers

Also, a total of **39** additional **1-800** lines were installed to facilitate access by employers, financial analysts and payroll administrators to the ministry.

Since the EHT was announced in the Ontario Budget of May 1989, the Telephone Information Centre staff have handled **214,000** enquiries. Of these, **92%** were answered without further action required by tax or policy specialists.

TARGET: May 1989

STATUS: Completed and ongoing

NEW MEASURE 396: IMPROVED MPP ACTION LINE

Since 1982, the ministry has operated a special Action Line for MPPs', Queen's Park and constituency office staff to use in making OTG and GAINS enquiries.

In August 1989, this service was strengthened to enable MPPs' staff to get priority attention on the new Employer Health Tax, and any of the 17 other programs administered by the Tax Revenue and Grants Program.

When EHT Information Requests were mailed to **450,000** employers, Revenue staff made special calls to all Queen's Park and constituency offices to alert them to possible questions by employers and small business operators.

Since August 1989, the staff on the MPP Action Line have made over **550** outgoing contacts, and handled over **3,600** incoming enquiries. Revenue will continue to give priority attention to improving information and problem-solving services to MPPs' offices, in recognition of their special role in representing the interests of their constituents.

TARGET: August 1989

STATUS: Completed and ongoing

NEW MEASURE 397: IMPROVEMENTS TO TOLL-FREE SERVICE

Operational improvements are continually being made to the ministry's Telephone Information Centre to enable it to assist well over **600,000 callers** annually on **18** different programs. In particular:

- until March 1988, the ministry publicized a bank of 4 toll-free numbers for callers to use according to the Area Code in which they lived. In April 1989, these were replaced with a single 1-800 number accessible by all residents of Ontario, no matter where in the province they lived. Access to the general public increased because a single toll-free number could be better advertised, used and remembered;

- to further improve access by Revenue's clients, the Telephone Information Centre's hours were extended from 7:30 am to 6:00 pm.; and

- since May 1990, callers with touch-tone phones have also been able to access special audio-text on Revenue programs, or leave messages for Revenue staff after hours.

TARGET: April 1989

STATUS: Completed and ongoing

NEW MEASURE 398: ENHANCED ONTARIO BUDGET HOTLINE

Following the success of Budget Hotlines in 1987 and 1988, the ministry introduced further enhancements to support the 1989 and 1990 Ontario Budgets. Among these were:

- an easily-referenced WATS number, unique to the Ontario Budget;
- a dedicated toll-free Action Line for use by Ontario's francophone residents;
- a special toll-free line for users of a Telephone Device for the Deaf; and
- daily statistical and analytic reports to Treasury, detailing the volume of calls and public reaction to Budget measures.

A special information "lock-up briefing" for Hotline staff prior to the Budget, plus ongoing training, ensured consistent responses over a wide range of programs. The 1989 Budget Hotline handled over **10,000** calls within 6 weeks. Of these, **92%** were resolved by front-end staff, with only **8%** written up for further action by taxation and policy specialists.

A further **3,000** 1989 Budget enquiries were handled by 8 Property Assessment Field Offices and Head Office. Over **325,000** bulletins, notices and press releases were distributed directly to affected taxpayers and business associations. The Treasurer wrote to commend the ministry "for the professional and timely manner in which the calls were answered".

TARGET: May 1989 and May 1990

STATUS: Completed

NEW MEASURE 399: REVENUE INFORMATION CENTRES

For many years, RST operated 13 regional offices. Eight provided a full range of functions and services; while 5 provided only limited registration and enquiry services.

In April 1989, these offices were upgraded to full Ministry of Revenue Information Centres. To better serve their communities, staff in these Centres commenced training on 18 tax revenue and grant programs.

The new Centres are located in:

Belleville	Barrie
Windsor	Thunder Bay
Sudbury	

To realize full economies of scale and provide better back-up support, the Information Centres will merge with adjacent Assessment field offices by 1992.

During the 1989 Property Tax Grant season, staff in these Information Centres contacted a total of 120 local nursing homes, homes for seniors, and seniors clubs to publicize the availability of assistance in completing grant applications. As a result, Revenue assisted **2,600** senior citizens with their Property Tax Grant and GAINS questions.

Another aspect of this community "outreach" has involved service visits to newly-established businesses. Six to eight months after a vendor has been registered and provided with compliance instructions, Revenue staff visit the business' premises to conduct taxpayer education to further ensure that all sales tax is being reported and remitted properly.

A total of 700 businesses benefited from this follow-up service in 1989-90. Also, by year-end the Centres handled a total of **26,000** walk-in and **51,000** telephone enquiries.

TARGET: April 1989

STATUS: Completed and ongoing

NEW MEASURE 400: POOLING SCHOOL TAXES OF PUBLICLY TRADED CORPORATIONS

An Act to amend the Education Act and Certain other Acts relating to Education Assessment (Bill 64), and An Act to amend the Ottawa-Carleton French-Language School Board Act, 1988 (Bill 65), received Royal Assent in December 1989.

Under these Acts, the school taxes of publicly traded corporations are now shared by public and separate school boards and the French-Language School Board in Ottawa-Carleton. The sharing is in proportion to the residential and farm assessment each board has in a municipality.

As well, the Acts provide that business partnerships can now direct school tax support up to the proportion that the partnership is held by separate or French-language school supporters.

In order to correctly split the assessment base, the Property Assessment Program had to define and identify "publicly traded corporations". It did so using a list provided by the Ontario Securities Commission, and by soliciting information from corporations directly. As well, the Program encouraged business partnerships to identify themselves and to indicate if they wished to split their school taxes.

The Property Assessment Program identified most of the **60,000** publicly traded corporations through an intensive data-collection campaign which included mailing a special information insert with over **2.6** million Notices of Property Valuation. As a result of these efforts, the assessment base was correctly allocated in time for the 1990 municipal and school taxation process.

TARGET: 1990 Taxation Year

STATUS: Completed and Ongoing

NEW MEASURE 401: IMPROVED SUPPLEMENTARY ASSESSMENT SERVICE TO MUNICIPALITIES

Ontario's 1,025 municipalities and school boards rely on the efficient delivery of supplementary assessments by Revenue as an important revenue source in financing expanded services.

Under section 33 of the Assessment Act, supplementary assessments can be added to the Tax Collector's Roll during the course of the taxation year. These additional assessments reflect new structures, enlargement of existing structures, tax liabilities of previously exempt land and changes from residential to commercial use. In the current year, each municipality receives a prorated portion of the additional tax generated by the supplementary assessment, and in subsequent years it benefits by the full additional tax revenue.

During the 1988 calendar year, the ministry delivered over **240,000** Supplementary Notices which will generate an estimated **$360 million** in additional tax revenues for municipalities and school boards each year. In 1989, the number of Supplementary Notices exceeded **270,000**, increasing annual municipal and school board tax revenues by more than **$400** million.

To continue to provide this level of service to municipalities, the ministry will deliver up to four supplementary Assessment Rolls to municipalities and school boards each year. This service will continue to receive high priority.

TARGET: Each municipal taxation year.

STATUS: On Target and Ongoing

NEW MEASURE 402: NEW FRENCH-LANGUAGE SCHOOL BOARD IN OTTAWA-CARLETON

An Act to establish a French-Language School Board for the Regional Municipality of Ottawa-Carleton (Bill 109) created Ontario's first single French-language school board comprising two sectors; one Roman Catholic, one public.

The new Board was installed on December 1, 1988, and is responsible for all French-language education, excluding French immersion, in the Region of Ottawa-Carleton.

In conjunction with the Ministry of Education, the Ministry of Revenue established the tax base of the new board, using the assessment records and information collected during the 1988 Municipal Enumeration.

Special lists and reports were produced from the assessment database which enabled the new board to consolidate its school tax base in anticipation of the return of the Assessment Roll.

To implement necessary changes to the Property Assessment Program's systems and processes, the Assessment Rolls for the **11** municipalities in Ottawa-Carleton were delayed until April 25, 1989.

347,000 Notices of Property Valuation were mailed to all taxpayers in the Region of Ottawa-Carleton on March 28, 1989, to notify them of their school support designation on file.

A special insert was included with the notice to explain the new system of French-language school support and to invite taxpayers to discuss their assessment, school support, and correction of any errors. The new school support structure was also publicized in newspaper advertisements.

TARGET: April 25, 1989

STATUS: Completed and Ongoing

NEW MEASURE 403: SELF-ADMINISTERED INSPECTIONS

As a basic principle, the Ministry of Revenue is committed to establishing and maintaining property assessments that are fair and equitable. Therefore, it is crucial that the assessment record for each property be accurate and up-to-date, and that people understand how their properties are assessed.

Traditionally, assessments have been based on inspections of new and changed properties by professional assessors. This process is costly and time-consuming for the ministry; also, it is often inconvenient for our customers. Consequently, in 1989 the ministry pilot-tested a new system to allow homeowners to review and confirm or update their own assessment records.

A clearly worded, bilingual questionnaire, the Assessment Record Confirmation (ARC), was designed and computer-generated for this purpose and field-tested in 36 municipalities.

All residential property owners in each sample area received an ARC form, an accompanying explanatory letter and a postage-prepaid return envelope. Special staff in the Regional Assessment Offices assisted homeowners by phone to complete their ARC forms, update assessment records based on the returns, and determine which properties required interior inspections by assessors.

The ARC form was well received by homeowners. The project's success is evidenced by these statistics:

- of the **92,279** ARC forms mailed to residential property owners, 63,834 forms or **69.2%** were completed and returned; and
- approximately **35%** of the returned ARC forms indicated that there were structural changes to the property requiring a follow-up interior inspection by an assessor.

As a result, this service will be put into general use progressively throughout our network of 31 regional offices.

TARGET: July 1989

STATUS: Pilot completed. Stage one: ARC forms will be used as an assessment tool by at least 12 regional assessment offices across Ontario in 1990.

NEW MEASURE 404: MINISTRY PREPARES FOR REGION-WIDE REASSESSMENT IN METROPOLITAN TORONTO

In February 1990, the Minister of Revenue responded to Metropolitan Toronto Council's resolution requesting the implementation of a region-wide market value reassessment in Metropolitan Toronto.

The Minister's response highlights three main considerations:

1. The Section 63 assessment roll will be returned in 1992 for taxation in 1993. A Section 63 reassessment program allows similar properties of comparable market value to be similarly assessed.

2. The reassessment will use 1988 as its base year. This provision will ensure that Metro Toronto will be receiving the most current assessment roll based on market values.

3. Authority will be provided to permit Metro to implement its special tax provisions, including the use of variable mill rates and the elimination of tax increases for residential properties. The planned legislation will permit Metropolitan Toronto to implement and administer its proposal to guarantee property tax reduction pass-throughs to tenants of multiple residential properties. Such legislation will enable Metropolitan Toronto to directly credit property tax decrease pass-throughs to eligible tenants.

Metro's region-wide reassessment is the most ambitious single reassessment undertaking for Revenue's Property Assessment Program to date. It will require the program to estimate the market value of some **540,000** properties (or more than 1 million assessable units) in Metropolitan Toronto.

The reassessment will affect all taxpayers in Metro, from retailers on the Danforth to the corporate giants in the bank towers at King and Bay; and from homeowners in Etobicoke to the residents of the Rouge valley.

Predictably, reassessment on this scale will be confusing and a source of concern to many people.

Consequently, successful implementation depends on achieving a high level of taxpayer awareness and acceptance. Our objective is to avoid confusion and reduce adverse reactions to the reassessment before it is implemented.

The ministry's preparation for this immense task includes:

- the development of a **communications plan** co-ordinated with Metro, to provide the 2.5 million residents of Metro with information about the reassessment process;

- the provision of research, consultation and analytical resources to support Metro's Task force in the development of special tax measures. This may include complex tax compliance modelling;

- supporting property assessors with public information as they make interior and exterior inspections of over **500,000** residential properties to update their records and establish the base for the preliminary estimates of market value;

- providing clear and concise explanatory material with over **one million** Notices of Property Valuation to be sent out when the reassessment is implemented; and

- holding local "Open House" information sessions throughout the Metropolitan area to give taxpayers the opportunity to review their new assessment with an assessor.

While the ultimate purpose of this extensive support for Metropolitan Toronto reassessment is to produce fair and equitable assessments for all taxpayers within Metro, the immediate challenge is to ensure that Metro residents understand the reassessment process and are provided with an opportunity to participate in the implementation process itself.

The success of the project will be measured by the lack of confusion in its implementation, and the low level of successful appeals after its implementation.

TARGET: In time for presentation to Metropolitan Toronto Council for the final preview in October, 1992.

STATUS: Ongoing and managed in defined phases

NEW MEASURE 405: CONTINUED IMPROVEMENT AND EXPANSION OF MUNICIPAL ASSESSMENT OPTIONS

The Ministry of Revenue continues to offer and enhance its three market value-based assessment programs.

These voluntary programs are available to all Ontario municipalities and are intended to correct outdated, inconsistent and unfair assessments.

To date, **692** or nearly **82%** of all Ontario municipalities have opted for reassessment under one of these programs:

1. Equalization of assessment values under the local Section 63 Program.

2. Proclamation at full market value under the local Section 70 Program.

3. Region/County-wide reform of cost sharing and market value assessment.

These market value-based assessment programs are unique in North America. They enable municipal councils to preview the possible results of reassessment before implementing the new values.

Implementation of each program is preceded by an extensive information and presentation program. Impact studies are completed to measure the potential tax impacts to each property class on a ward-by-ward or municipality-by-municipality basis. Often municipalities want to view the possible tax consequences of more than one type of reassessment.

Tax impact studies were completed and presented in 1988 and early 1989 to **64** municipal councils, which included some **179,567** individual properties. In 1989-90, tax studies were presented to **96** councils comprising more than **210,000** properties, reinforced by slide presentations to municipal officials. All presentations were customized to reflect relevant local data and incorporated specific municipal requirements.

The ministry is continually improving its reassessment programs and attendant information activities in response to the special needs and concerns of individual municipalities. For 1989 and 1990, the following enhancements were introduced:

1. The ministry offers certain municipalities a new Section 63, property class factor for equalizing the assessment of major industrial properties.

   This allows municipalities with one major or dominant industry to request the new property class factor to be included in its impact study for preview.

   After previewing two impact studies, one showing the tax consequences of applying a single industrial factor and one using separate factors for major and minor industries, the municipalities will be able to choose the most suitable option.

2. Beginning in 1989, region/county-wide reassessment studies will establish, as an alternative, a single class factor for all residential and farm properties within the region or county.

   Until 1989, a higher farm class factor could result in a farm residence paying higher taxes than a similar non-farm residence of equal market value.

   The availability of a new single class factor ensures that farm and non-farm residences pay taxes on the same basis.

3. Commencing in 1989, railway rights-of-way no longer receive a separate Section 63 class factor but are assessed to reflect their relative market values within a municipality, similar to other right-of-way properties.

4. The ministry now automatically prepares two separate tax impact studies for regions and counties so that councils can preview the tax consequences of both a Section 63 Reassessment and Section 70 Reassessment.

In 1988-89, 57 municipalities were reassessed under Section 63/70 of the Assessment Act, 17 for the first time. In 1989-90, another 57 municipalities were reassessed under the ministry's reassessment programs, including 25 for the first time.

All these reassessments were supported by full-scale public information and advisory programs.

TARGET: On receipt of municipal resolution, implementation for taxation the following year. This feature provides municipalities with more comprehensive reassessment information and better equips them to make any decision to reassess.

STATUS: Completed and Ongoing

NEW MEASURE 406: REGION/COUNTY-WIDE ASSESSMENT AND COST-SHARING REFORM

Region/County-wide assessment and cost-sharing reform provides for the assessment of all properties within a region or county on a common base year, either at full market value or at a percentage of market value by property class.

While local "Section 63 and 70" Reassessment Programs resolve inequities within municipalities, the Region/County-wide Program ensures that similar properties of comparable market value will pay the same in taxes for upper-tier and school purposes no matter where they are located in the region or county.

By establishing a common region- or county-wide assessment base, this program also eliminates the need for complex cost-sharing and apportionment procedures among the area municipalities within the region or county.

The Region/County-wide Program also features an automatic assessment update every four years. This removes the next assessment update from any local political controversy.

The same detailed tax impact preview process offered under the Section 63 and 70 programs is also available to regions and counties. In this case, separate presentations are made by the Assessment Program to the upper-tier council and to the local area municipality councils. The decision to implement rests with the council of the region or county.

To date **85** municipalities located in **7** upper-tier municipalities and comprising **415,000** individual properties have been reassessed on a region/county-wide basis.

All these actions were supported by comprehensive communications plans designed to inform ratepayers of how reassessments are conducted, and what rights and opportunities existed to appeal assessments.

In 1989, Tax Impact Studies were prepared and presented to three counties; Renfrew, Kent and Prince Edward, which contain **69** municipalities. As a result, Kent and Prince Edward requested county-wide reassessment for taxation in 1990. In addition, the Regional Municipality of Sudbury received a legislated assessment update, based on 1988 market values.

TARGET: On receipt of municipal resolution or by legislative requirement, implementation for taxation in the following year.

STATUS: On Schedule

NEW MEASURE 407: TAX REFORM THROUGH LOCAL SECTION 63 REASSESSMENT

The Section 63 Reassessment Program is available on an optional basis to all Ontario municipalities and provides for the assessment of all properties in a municipality at a percentage of their market value in a specific base year. Currently, the base year is 1984. In 1990, for 1991 taxation, the base will change to 1988. The percentage varies for the different classes of property and reflects the historical level of assessment-to-market-value for each of the five major property classes in the municipality.

In this way, the Section 63 Program:

- revises and equalizes all property assessments on the basis of their 1984 market values;
- corrects assessment inequities within each property class (residential, multi-residential, commercial, industrial and farm);
- prevents tax shifts from one property class to another;
- prevents erosion of the municipality's tax base by making assessments more defensible; and
- ensures there will be no change to the apportionment of shared costs within a region or county.

Municipal councils may request detailed Tax Impact Studies to measure the tax consequences of a possible reassessment. This preview feature allows councils to make informed decisions on whether or not to implement reassessment according to local needs and conditions.

In 1988-89, detailed Tax Impact Studies were prepared and presented to **41** municipalities, comprising some **142,800** individual properties. **Thirty** of these municipalities requested and received reassessment under the Section 63 Program in 1988 for 1989 taxation, including **10** municipalities for the first time.

In 1989-90, detailed studies were presented to **15** municipalities comprising some **46,100** properties. Of these, **13** municipalities requested implementation, including **9** for the first time.

This brings the total number of municipalities presently assessed on this basis to **441**, or **52** per cent of all municipalities in Ontario, and includes **169** municipalities which have received at least one update reassessment.

TARGET: On receipt of municipal resolution, implementation for taxation in the following year.

STATUS: On Schedule

NEW MEASURE 408: REASSESSMENT AT FULL MARKET VALUE UNDER SECTION 70

Section 70 of the Assessment Act provides for the assessment of all properties in a municipality at full 1984 market value and is available to municipalities upon request.

Since all properties within a municipality are assessed at their full market value, they are able to pay property taxes on a neutral and fair basis.

Typically, full market value reassessments are implemented in those municipalities where minimal tax shifts among property classes will occur.

Detailed Tax Impact Studies based on Section 70 Reassessment were prepared and presented in 1988-89 to **31** Ontario municipalities which included some **52,785** properties. In 1989-90, another five municipalities comprising more than **5,000** properties received studies.

As a result, **27** of these municipalities requested and received implementation of full market-value reassessment for taxation in 1989, while all five requesting municipalities were reassessed in 1989 for taxation in 1990.

The total number of municipalities assessed under Section 70 now totals **166**, or some **20%** of all Ontario municipalities. This number includes **114** municipalities which have been updated to more current market values under the Section 70 Program.

All these actions were supported by comprehensive communications plans designed to inform ratepayers of how reassessments are conducted, and of their rights and opportunities to appeal their assessments.

TARGET: On receipt of municipal resolution, implementation for taxation in the following year.

STATUS: On Schedule

NEW MEASURE 409: ALTERNATIVE REGION/COUNTY-WIDE ASSESSMENT AND TAXATION SYSTEM

At present, counties and regions may request a county/region-wide assessment under Revenue's "Section 63 or 70 Programs", so that similar properties of comparable market value pay the same upper-tier and school taxes, regardless of their location within the region or county.

To encourage and improve this process, the ministry has designed and is evaluating an alternative assessment and taxation system for consideration by regions and counties.

The key feature of this new option is that all properties are assessed at their full market values. To ensure that appropriate tax burdens are maintained, a distinct mill rate is developed and applied to:

- residential properties (1 to 6 units)
- multiple residential properties (7 units or more)
- all commercial and industrial properties.

In addition, a local municipality may enact a property tax relief option for modest homes and small businesses, by exempting from taxation a portion of a property's market-value. The actual amount will be established for each region or county and will reflect local market conditions.

The purpose of this is to provide regions and counties with a way to better control the impact of reassessment on property taxes in light of local conditions and preferences.

Since assessment is at market value, the assessment base will remain neutral and allow for the application of uniform upper-tier and school mill rates. In turn, this will eliminate the need for a complex cost sharing formula to apportion upper-tier and education costs.

The ministry has made preliminary presentations, for discussion purposes, to the **Regional Municipality of Sudbury** and the **County of Renfrew**. At this time, Sudbury Regional Council has established a special task force to consider the tax consequences of adopting the new system.

TARGET: Upon Region or County Request

STATUS: On Schedule

NEW MEASURE 410: ASSESSMENT IMPROVES CUSTOMER SERVICE WITH NEW TELEPHONE TECHNOLOGY

To better serve the more than **1.1 million** telephone enquiries received each year, the Property Assessment Program has:

- introduced call sequencing in the City of Toronto Regional Assessment Office; and
- expanded its direct dialing features to include its London Regional Assessment Office.

Call sequencing is vital in handling **101,000** enquiries to the City of Toronto Office every year representing an average of 400 calls each business day. During the three-week period following the mailing of Assessment Notices at year end, this office typically receives up to **125** calls each hour.

The new call sequencing system ensures that every call will be acknowledged promptly and queued for response.

The Property Assessment Program complies fully with Revenue's policy of providing free telephone service to the public throughout Ontario. The latest installation of an area-wide telephone call service (WATS) ensures that almost **500,000** residents in the Counties of Elgin, Middlesex and Oxford will be able to access the London Regional Assessment Office through toll-free direct dialing. This eliminates the need for any costly and inconvenient operator-assisted Zenith or collect calls.

TARGET: September 1990

STATUS: Completed and Ongoing

NEW MEASURE 411: VIDEO PRESENTATIONS FOR SENIORS

Seniors must complete and submit an annual application form to establish eligibility for the Ontario Tax Grants. Ministry staff provide extensive assistance to over 12,000 seniors during the annual filing period, either directly over the phone or indirectly through senior community centres.

The ministry has recognized, however, that some seniors may be unable to avail themselves of this service and has developed a video which visually portrays the Property Tax Grant application and walks clients through the filing process. The video can be used by clients in their selected environment.

This initiative further ensures that all Ontario seniors have access to assistance in completing the application form.

TARGET: March 1990

STATUS: Completed

NEW MEASURE 412: INCREASED MINISTRY VISIBILITY FOR SENIORS

The Guaranteed Income and Tax Credit Branch administers three programs for seniors: Ontario Property and Sales Tax Grants (OTG) and the Guaranteed Annual Income System (GAINS). Together these programs provided approximately **$582 million** in 1989-90 in grants and benefits to over 1.1 million seniors.

Ontario's aging population has resulted in an annual increase in clients, along with increases in requests from various organizations for information to be used at functions for seniors. Our objective is to ensure that seniors receive their full grant and benefit entitlement.

The ministry participated in **14** senior functions in 1989, providing bilingual staff to explain program requirements and making literature more accessible. The ministry also distributes the "Guide for Senior Citizens" from the Office For Senior Citizens' Affairs and the "Pre-Retirement Check List" from the Ministry of Community and Social Services.

The branch has also developed a new speaker "support kit " which includes a manual, script, slides, program guides, sample applications and evaluation forms. With the assistance of trained Revenue instructors, the kit allows community information staff to deliver program information to seniors.

Seniors and their organizations have found this information and participation extremely helpful and expressed appreciation for Revenue's concern for their welfare.

TARGET: Ongoing

STATUS: On Schedule

NEW MEASURE 413: STREAMLINING PROPERTY TAX GRANT APPLICATION PROCESSING

The Property Tax Grant program is designed to assist seniors to pay their property taxes. In 1989-90, an average of $570 was paid to **735,000** seniors' households for a total of **$450 million.**

The Ministry of Revenue continues to introduce technological improvements to streamline the processing of applications. This ensures that seniors experience a minimum amount of difficulty in applying for and receiving their grants.

The ministry revised the Property Tax Grant application form to make it easier for a senior to read, understand and complete. This also facilitated extensive use of the electronic scanner in the Taxation Data Centre (TDC). For example:

- a history code was added to the scanline. TDC can now fast-path OTG applications to the scanner, bypassing manual vetting rules; and
- the Principle/Shared Residence field on the Property Tax Grant application was automatically edited to show Principle Residence status, if it is left blank on the application.

These initiatives have reduced the number of rejected grant applications significantly. They have also shortened the grant processing cycle, with salary cost savings to the ministry of approximately **$58,000**. More than **700,000** senior households benefited from faster, more efficient service.

TARGET: July 1989

STATUS: Completed

NEW MEASURE 414: BILINGUAL SERVICES FOR SENIORS

The Guaranteed Annual Income System (GAINS) provides income support as an addition to federal Old Age Security (OAS) and Guaranteed Income Supplement payments. In 1989-90, **$112 million** was paid in GAINS to about **147,000** seniors.

The Guaranteed Income and Tax Credits Branch uses computer-produced cheques and standard written letters to communicate and pay program benefits to its clients. By November 1989, all letters had been translated to French. Also, all three of the GITC, Sales Tax, Property Tax and GAINS cheques have been printed in both English and French. Clients can now specify which official language they prefer and receive correspondence and cheques in the language of their choice.

These initiatives are in compliance with the French Language Services Act and will potentially benefit approximately **10,000** senior francophone households.

TARGET: November 1989

STATUS: Completed

NEW MEASURE 415: COMMUNICATIONS FOR ONTARIO HOME OWNERSHIP SAVINGS PLAN ENHANCEMENTS

Introduced in 1988, the OHOSP program assists Ontario residents to save towards the purchase of a first home. It is administered jointly by Revenue and participating financial institutions across Ontario.

In his 1989 Budget, the Treasurer announced enhancements to make OHOSP more attractive to would-be first-home buyers. Accordingly, Revenue designed a communications plan to ensure that people were made aware of the additional benefits of the program through a:

- bilingual advertisement in daily, weekly and ethnic newspapers in Ontario;
- special bulletin issued to financial institutions, land registry offices, law society libraries and Ontario Real Estate Associations;
- advertisement targeted for ethnic radio stations in Ontario;
- marketing flyer distributed to financial institution branch offices;
- rewrite of the OHOSP booklet; and
- OHOSP guide in other languages in recognition of Ontario's multicultural population.

These communication initiatives will help to disseminate information about the enhanced OHOSP Program throughout Ontario.

TARGET: December 1989

STATUS: On Target and Ongoing

NEW MEASURE 416: LAND TRANSFER TAX REFUND FOR OHOSP PLANHOLDERS

The 1989 Ontario Budget announced a new Land Transfer Tax Refund for first-time home buyers who hold Ontario Home Ownership Savings Plans.

A full public awareness program was conducted to publicize this refund:

- a press release was issued at Budget time. Information Bulletins were distributed through the 65 Land Registry Offices, legal institutions and Real Estate Boards;
- advertisements were placed in the Ontario Reports which are sent weekly to lawyers in the Province; and
- refund application forms were made available at Land Registry Offices and refund information has been provided through OHOSP publications.

Our Taxpayer Services Branch handles front-line enquiries on the program. To facilitate this service, a local-area computer system has been developed to provide automated support to enquiries, application processing and refund calculations.

To June 15, 1990, over **$10 million** in tax refunds had been paid to **15,000** claimants.

TARGET: May - September 1989

STATUS: Completed and Ongoing

NEW MEASURE 417: FIELD VISITS TO PROPANE RETAILERS

The new Propane Tax has resulted in the registration of several hundred new tax collectors, most of whom are service station operators.

The province levied a tax of 2.3 cents per litre of propane used in licensed vehicles, effective July 1, 1989. The rate of tax was increased to 4.3 cents per litre effective January 1, 1990.

As new additions to the tax roll, it was extremely important to conduct field visits to ensure that the registrants were fully aware of the tax as well as the requirements under the legislation.

To this end, staff visited 174 new registrants by May 18, 1990 and additional visits are planned for the summer and fall of 1990.

These personal contacts ensure that taxpayers are fully aware of the requirements for the new tax. Also, it provides ministry staff with a better understanding of the problems that new registrants encounter in complying with the legislation. This allows staff to better advise and assist propane retailers.

TARGET: September 1990

STATUS: Completed and Ongoing

NEW MEASURE 418: CUSTOMER SERVICE INITIATIVE IN MATCH-UP TO ASSIST SMALL BUSINESS OWNERS

Since 1979, the SBDC program has provided **$165 million** in incentives to generate $462 million in investments in small business. An important part of this program has been our "Match-Up" Service by which potential investors and businesses seeking capital are brought together.

In 1989 the service was further improved. The small business Match-Up questionnaire was replaced with a new "Small Business Profile" to more clearly present the potential of businesses. This new document features a guide to completing the questionnaire, and thereby to maximize the small businessman's effectiveness in attracting risk investors.

Already, **76** small businesses have completed the new profiles which have been sent to **511** potential investors. This has resulted in:

- **56** agreements to call,
- **25** agreements to meet, and
- **4** agreements to invest

In addition, the new profiles have assisted **10** small businesses to find their own investors and arrange for them to invest, through SBDC's, a total of **$1.4 million**.

TARGET: August 1989

STATUS: Completed and Ongoing

NEW MEASURE 419: ENHANCED PROMOTION OF SBDC IN NORTHERN ONTARIO

Thirty-two percent of the Small Business Development Corporation grants paid to investors in northern and eastern Ontario are a result of our promotional activities. These grants directly translate into increased investments and employment in small businesses in northern Ontario.

Previous outreach initiatives directed to northern Ontario were described in earlier CS & RR reports. For example, in the 1986-87 period, 10 SBDC seminars and six match-up clinics were held in the north for small business owners and potential investors.

Stronger emphasis is now being placed on program promotion through field staff of other ministries. To this end, 12 seminars and meetings have been held for staff of ministries and agencies involved with economic development in northern Ontario. SBDC Guides have been provided to government offices throughout northern Ontario. Personnel have been provided with specialized information kits to effectively counsel their clients about the SBDC program.

This initiative is a cost effective method of providing SBDC information throughout northern Ontario.

TARGET: September 1988

STATUS: Completed and Ongoing

NEW MEASURE 420: SBDC OUTREACH TO ECONOMIC DEVELOPMENT AGENCIES

Special efforts are being made by the Small Business Development Corporations Program to work with the network of new Business Development Centres (BDC) across Ontario. Recent activities have included:

- SBDC seminar to BDC managers at their annual meeting in Ottawa in November, 1988;
- SBDC seminars to four BDC's and their local clients and interested parties; and
- a letter to all BDC's in July 1989 seeking referrals.

These initiatives are another cost-effective way to better promote the SBDC program throughout Ontario.

TARGET: November 1988

STATUS: Completed and Ongoing

NEW MEASURE 421: SBDC MARKET RESEARCH

In late 1988, the ministry surveyed small businesses in which Small Business Development Corporations had invested to measure the benefit they had derived from their investors.

The survey established that the majority of small businesses were satisfied with the investor's degree of involvement. Also, many reported that SBDC investment had resulted in new access to conventional financing sources.

These positive survey results will be incorporated into the SBDC communications plan which will focus on the positive impact of SBDC investments on small businesses.

TARGET: September 1989

STATUS: Completed and Ongoing

NEW MEASURE 422: COMMUNICATIONS INITIATIVES FOR THE EMPLOYEE SHARE OWNERSHIP PLAN PROGRAM

A number of communications initiatives were launched to promote the ESOP Program to employers and employees. These include:

- advertising in selected business publications from March to May 1989 and from October to December 1989;
- distribution of **28,000** bilingual ESOP guides to the field offices of the Ministries of Industry, Trade and Technology, Labour, Northern Development and Consumer and Commercial Relations, as well as to Chambers of Commerce and MPP offices;
- attendance at **five** trade shows; and
- attendance at **ten** seminars, presentations and meetings, and an interview on a French-speaking radio station.

In addition, a new Communications Strategy has been approved and is currently being implemented.

TARGET: Various dates in 1988-89

STATUS: Completed and Ongoing

NEW MEASURE 423: NEW VENDOR RETURN CARD

Retail sales tax vendors are required to explain their remittances with accompanying return cards (VRC).

In March 1989 the first major revision of the VRC since 1984 was implemented. The new form includes expanded instructions and a tear-off working copy to provide vendors with a ready-made record of sales and sales tax. The form was also redesigned to accommodate new data processing equipment intended to speed processing of vendor returns.

The new form was monitored for a period after introduction to evaluate its acceptance and the number of rejections for incorrect information. A special message was printed on the August and September returns reminding vendors that subtotals should not be entered on the copy of the return that they submit for processing.

The revised form will ease completion by providing over **280,000** vendors with clearer, comprehensive instructions and a working copy.

TARGET: March 1989

STATUS: Completed and Ongoing

NEW MEASURE 424: IMPROVED TELEPHONE SYSTEM FOR TORONTO AND OTHER FIELD OFFICES

The Toronto Retail Sales Tax Office serves more than **100,000** vendors. Until recently, it often experienced difficulty in coping with the increasing volume of calls.

During peak periods, many callers encountered a steady ring instead of a busy signal. This was irritating because it suggested that staff were ignoring ringing phones. In fact, once all incoming lines were occupied, the overloaded system could not provide busy signals for all subsequent callers.

Consequently, a **Direct Inward Dialing System** was installed which permits callers to reach specialists within the office rather than calling a centralized number. Also, in March 1989 a call distributor was installed to spread incoming calls more evenly and widely throughout the office. When the original answering position is busy, the distributor hunts for the next vacant position.

The Toronto office now handles approximately 2,000 to 3,000 more calls per month, a **30 per cent** increase over 1987-88. As of March 1990, telephone equipment has also been upgraded in all other Retail Sales Tax field offices.

TARGET: March 1990

STATUS: Completed and Ongoing

NEW MEASURE 425: LANGUAGE OF CHOICE INDICATOR

The Retail Sales Tax Branch has been revising all public forms to accommodate Ontario's French Language Services Act. Stringent design specifications dictated the need for separate English and French versions of the vendor return card.

In May 1989, **260,000** vendors were invited to contact the ministry to designate their language of choice. Staff now record the preferred language for all branch communications from new vendors during their registration interviews.

French returns were issued for the first time in November 1989 in accordance with Revenue's schedule for meeting the requirements of the French Language Services Act.

To date, more than **560** vendors have contacted the ministry to request further communications be conducted in French.

TARGET: August 1989

STATUS: Completed and Ongoing

NEW MEASURE 426: POSO TO OPEN BRANCHES AND AGENCIES IN NORTHERN ONTARIO

Since its foundation in 1921, POSO has been largely confined to southern and southwest Ontario. Starting in 1990, the Savings Office will open new branches and establish a network of Agencies across northern Ontario.

The new branches will be established in three new Ontario government centres in Northern Ontario. In smaller communities agents will be local residents who, under contract with the Savings Office, will provide such basic banking services as accepting deposits, processing withdrawals and cashing cheques.

The new Agency network will provide essential banking services in communities that currently lack convenient service, or that provide no service at all. The network will directly benefit **3,600** people in these communities, as well as several thousand people in the immediately surrounding areas.

In addition, the availability of banking services in these communities will help to improve their local economies, since people will not have to go out of town to do their banking and take their business with them. The new banking services will be located as follows:

Branch Locations	Agent Locations
Sudbury	Virginiatown
Thunder Bay	Pickle Lake
Sault St. Marie	Armstrong
	Killarney
	Sioux Narrows
	Gogama

TARGET: October 1990 - January 1992

STATUS: On Schedule

NEW MEASURE 427: SAVINGS OFFICE SPEEDS UP COUNTER SERVICE

Since 1986 Province of Ontario Savings Office deposits have nearly tripled to **$1.8 billion,** with a corresponding increase in the volume of counter transactions.

In 1989, the Savings Office has installed more efficient customer queuing procedures in another **12** branches. This has halved the time required for customers to complete simple financial transactions such as deposits, withdrawals and passbook updating, which in turn has shortened customer waiting time at peak periods of the day or month.

Implementation of this initiative ensures that all Savings Office branches are able to maintain the same level of responsive service to their customers.

The twelve branches affected were:

Aylmer	Guelph
Pembroke	Owen Sound
St. Catharines	Seaforth
Danforth/Broadview	St. Marys
St. Clair/Yonge	Walkerton
Danforth/Woodbine	Woodstock

These branches together serve over **50,000** Ontarians and have deposits of **$800 million.**

TARGET: November 1989

STATUS: Completed

NEW MEASURE 428: PROVINCE OF ONTARIO SAVINGS OFFICE INSTALLS ADDITIONAL BANKING TERMINALS

In June 1990, the Savings Office also installed more teller terminals and printers in **14** of its branches.

This additional equipment allowed the Savings Office to improve its customer service by serving more customers more efficiently, thereby reducing waiting times.

The branches that received the additional terminals and printers were:

Brantford	Hamilton Main
Guelph	Hamilton East
Woodstock	London
Aylmer	St. Marys
Seaforth	Windsor
Ottawa	Pembroke
St. Clair/Yonge	University/Dundas

Nearly **65,000** Ontarians have deposits at these branches totalling **$1.1 billion**.

TARGET: June 1990

STATUS: Completed

NEW MEASUKE 429: POSO EXPANSION OF HAMILTON MAIN BRANCH

The Hamilton Main branch has been located in the Lloyd D. Jackson Square Mall in the centre of the city since 1983.

The branch currently serves **5,300** customers who have **$103 million** on deposit.

Because of business growth, the branch is not large enough to accommodate the present and future levels of customer demand. The staff space behind the counter is also inadequate.

In 1989, the Savings Office obtained approval to expand into vacant facilities next door.

The tendering process is underway now for the reconstruction of the branch.

The expansion, including the relocation of the vault, is expected to be complete by September 1990.

TARGET: September 1990

STATUS: On Schedule

NEW MEASURE 430: POSO MARKET SURVEY

In today's competitive financial services market, institutions must be cognizant of ever-changing customer attitudes and expectations. To better understand its customers' needs, the Savings Office commissioned the Taxpayer Services Branch to conduct a market survey.

The objectives of the survey were to determine:

- the demographic profile of depositors;
- customer use of Savings Office services;
- the reasons why customers use the Savings Office and/or other financial institutions; and
- new products/services of interest to Savings Office customers.

The survey was conducted between May 18 and July 14, 1989.

The survey results are being used by the Savings Office to develop new products and to improve existing policies and services for the customers' benefit.

TARGET: July 1989

STATUS: Completed

NEW MEASURE 431: PROVINCE OF ONTARIO SAVINGS OFFICE PROVIDES MORE SAFETY DEPOSIT BOXES

The Savings Office offers Safety Deposit Boxes at more attractive rates than those offered by the major banks and trust companies. Other service charges are also lower.

In response to an increased demand from customers who wish to safeguard their valuables, an additional **940** Safety Deposit Boxes have been installed in 14 branches.

The total number of Safety Deposit Boxes available for rent in the 21 branches of the Province of Ontario Savings Office is now **15,536**.

TARGET: October 1989

STATUS: Completed

NEW MEASURE 432: PARTICIPATION IN TAX FORUMS

Each year, the ministry participates in extensive discussions with professional groups of tax lawyers and accountants as an important way of identifying legislative and administrative problems, and developing mutually satisfactory solutions.

In line with established practice, in 1989 the ministry liaised with various professional organizations representing corporations, including the:

- **Joint Committee on Taxation** consisting of the Institute of Chartered Accountants of Ontario and The Canadian Bar Association (Ontario);
- **Tax Executive Institute** consisting of professional tax staff in Canada's largest corporations; and
- **Ontario Mining Association** including senior tax executives of the province's mining companies.

Because of Budget secrecy and its inherent complexity, it is not possible to anticipate every conceivable problem when implementing new tax legislation and regulations. Consequently, Revenue places a high priority on expost facto consulations with professional groups as a way of refining and simplifying our tax systems on an ongoing basis. For example:

- concerns over the inadequacy of the non-filing requirements for small corporations have been met by:
    1) establishing time limitation periods for issuing reassessments where returns are not required
    2) the filing of returns by small business for years in which losses are incurred (heretofore not required);
- an undertaking by the ministry to publish guidelines with respect to the application of proposed Ontario GAAR (General Anti-Avoidance Rules); and
- a speedier assessment process and improved objections/appeals procedures for Mining Tax assessments.

These and other reforms contribute materially to improving voluntary compliance and to reducing costs to taxpayers and the ministry.

TARGET: October 1988 and November 1989

STATUS: Completed

NEW MEASURE 433: AUDIT CO-OPERATION WITH REVENUE CANADA

Both Revenue Canada and the Ontario Ministry of Revenue use field audits to verify taxpayers' claims in the area of corporations income tax. Often the same records are reviewed by both jurisdictions when performing these audits.

In response to taxpayer complaints about duplication, two initiatives have been negotiated and implemented recently:

1) Exchanges of audit working papers between the jurisdictions will:

   - lessen the burden on taxpayers;
   - reduce the time and cost of field audits; and
   - minimize the need for on-site audit visits.

2) Revenue Canada and the Ministry of Revenue will perform joint field audits. This will:

   - lessen the inconvenience to taxpayers caused by dealing with two taxing jurisdictions and reduce the risk of different interpretations;
   - increase compliance with both Acts; and
   - reduce the cost of the audit to the taxpayer by eliminating duplication of procedures.

These simplifications have been commended by professional tax organizations. They have also proven to be an effective means of reducing ministry costs and increasing compliance.

TARGET: April 1989

STATUS: Ongoing

NEW MEASURE 434: SHARING OF SCIENTIFIC RESOURCES WITH REVENUE CANADA

Introduced in the 1988 Budget, verification of the Research and Development Super Allowance independently of federal incentives posed certain problems. These were:

- competition between Revenue Canada and the Ministry of Revenue for scarce professional resources;
- increased taxpayer frustration due to the duplication of audit procedures; and
- the high cost of operating two separate scientific verification systems.

Consequently, we negotiated an agreement with Revenue Canada, whereby scientists on the federal roster will be used to conduct reviews of allowances claimed under Ontario's program. The purpose is to ensure that expenditure claims conform with the legislation prior to financial audits by the Corporations Tax auditors.

Among the benefits of this initiative are:

- corporations will only be subject to one review rather than potentially two;
- reduced audits to the taxpayer by eliminating duplication of procedures.
- cost savings to the Treasurer of approximately $3.0 M;
- faster start up of the audit program, and hence corrections of errors; and
- the ministry and Revenue Canada will exchange scientific findings and audit results, aiding compliance with both Acts.

TARGET: May 1990

STATUS: Ongoing

NEW MEASURE 435: NEW CORPORATIONS TAX FIELD OFFICES

Previously, all Corporations Tax functions were performed in our Oshawa head office. However, this resulted in increased cost and inconvenience for the taxpayer when travelling to meet staff to resolve disputes, and vice versa.

In response to these concerns, the ministry has opened new Regional field offices in London and North York.

Local field offices provide convenient locations for taxpayers to discuss audit issues, assessments, interpretations and other questions without having to travel to Oshawa.

Also, new offices will allow large number of taxpayers to hand deliver cheques and returns for both Corporations Tax and other Ontario taxes (eg.. sales tax), as well as file waivers and notices of objection when necessary. This will make it easier for taxpayers to meet deadlines and to discuss issues directly with qualified staff.

TARGET: September 1989

STATUS: Ongoing

NEW MEASURE 436: DEVELOPMENT OF DESK AUDITORS FOR FIELD WORK

As described in Part I, it is the ministry's policy to minimize the need for on-site tax audits whenever possible. Inevitably, however, there will be instances where field audits are needed to verify the information supplied by taxpayers, as well as to examine other records. These audits must be done well and quickly. This in turn requires careful management in training and deployment of scarce audit resources and staff.

The Corporations Tax Branch has begun a training program for desk auditors which encompasses some on-site activity. This program bridges the gap between the field and desk audit functions, and provides for better audits and staff utilization.

Improved customer service benefits are immediate and include:

- a more competent audit staff capable of responding to taxpayer enquiries quickly and accurately;
- increased auditor competence which will reduce the frequency of repetitive or nuisance questions; and
- increased accessibility to auditors to support voluntary compliance.

TARGET: October 1989

STATUS: Ongoing

NEW MEASURE 437: CUSTOMER SERVICES TRAINING

Revenue's Customer Services Training Program was started in 1979. Since then, staff training in customer services and good telephone skills has been increased steadily.

To date, the program has offered a wide range of activities, including:

- "Customer Service Orientation", a three-hour introductory session conducted for new staff; and
- "Dealing With the Public", a one-day workshop which included communications and the role of the civil servant.

Since 1979, **597** employees have been trained in **65** "Dealing With The Public" workshops and **5,161** employees have been trained in **287** Customer Service/Telephone Training workshops.

Since 1987, the Personnel Services branch has further expanded training sessions to meet the specific needs of different programs and field office staff, including:

- customized sessions for **207** staff in 25 workshops, in 11 field offices and head office, and
- customized "Dealing With The Public" workshops for **154** staff in 18 workshops, and 9 field offices.

In November 1987, the Personnel Services branch enhanced the Employee Induction Program for head office staff by using a new component entitled "Customer Service - Orientation Part II". As of April 1990, this course has been conducted **25** times with **219** participants. The course is held once a month, or more often if required.

In 1989, the Training & Development Unit revised their "Dealing With The Public" workshop to support the implementation of the French Language Services Act and the government's policy on multiculturalism. The workshop demonstrates the principles of good customer services both by telephone and in person and includes a review of communication skills, professionalism, policy and procedures.

Workshops are scheduled for all regional offices, with priority being given to desighated French Language Service areas.

As of April 30, 1990, **96** workshops have been held for **1,826** staff in 32 field office locations and 3 head office branches.

TARGET: Revision and updates as needed

STATUS: Completed and Ongoing

NEW MEASURE 438: IMPROVED SUPPLIER ACCESS

The ministry is a major purchaser of goods and services from Ontario businesses. In 1989-90, purchases of goods and services exceeded $42 million.

To improve competitive access to ministry business, we are establishing a new Supplier Information Services (S.I.S.) system in co-operation with the Ministry of Government Services.

S.I.S. will offer:

- simplified supplier registration;
- fairer access to the market place by suppliers;
- one information source for purchasing staff; and
- an ability to identify potential suppliers and products/capabilities.

The Administrative and Financial Services Branch is responsible for establishing this service in the ministry.

TARGET: April 1990

STATUS: Linkage deferred by MGS for technical reasons. Training now scheduled for Fall 1990 implementation.

NEW MEASURE 439: IMPROVED FREEDOM OF INFORMATION SERVICE

Of all ministries, Revenue has received the greatest number of access requests filed under Ontario's Freedom of Information and Protection of Privacy legislation. During 1988 we received **786** requests. In 1989, the total increased almost four times to **3,100**.

Three new initiatives were implemented to ensure requests for information are processed according to legislated requirements:

- a toll-free number to our FOI & Privacy Office was installed to encourage requesters to discuss any concerns related to their requests;
- administrative procedures were introduced to enable Regional Assessment Offices to respond directly to requesters on certain matters such as market value estimates; and
- the 'Employee Information Booklet' was updated to include legislative amendments and is distributed to all new temporary and classified staff when they join the ministry.

As a result of these measures, requests for information have been handled both promptly and correctly. The ministry met the 30-day response time frame over 97% of the time. Only three decisions (0.001%) were appealed to the Information and Privacy Commissioner.

TARGET: May 1990

STATUS: Ongoing

NEW MEASURE 440: FOI OFFICE AUTOMATION ENHANCES CUSTOMER SERVICE

The ministry's Freedom of Information and Protection of Privacy Office has developed a comprehensive computer system to manage requests submitted under the Freedom of Information and Protection of Privacy Act.

During 1989, the ministry received 54% of all general record requests sent to Ontario ministries and agencies. The Tracking and Control System will ensure that access requests received by the ministry will continue to be processed within the legislated timeframes.

System features include:

- immediate access to requester data to ensure fast and accurate responses to enquiries;
- a unique "status line" which indicates, at a glance, the status of a given request and the next action to be taken in the response process;
- an "on-line help facility" to ensure accurate interpretation of data fields; and
- ministry-wide linkage into the FOI database to provide controlled enquiry capabilities to ministry branches and field offices.

Various institutions have requested copies of our FOI Tracking and Control System. These include the Ontario Association of Chiefs of Police for use by all police forces in the province, Ontario Hydro, other government ministries and the Association of Municipal Clerks and Treasurers.

TARGET: March 1991

STATUS: Ongoing

NEW MEASURE 441: FRENCH LANGUAGE SERVICES CO-ORDINATOR VISITS FIELD OFFICES

Our French Language Services Co-ordinator visited **40** regional and field offices between the months of December 1988 and May 1989. A second round of visits commenced in February 1990. The offices are located in designated areas and represent a significant percentage of the ministry's employees.

Initially, the Co-ordinator met with staff of each office to explain the new French Language Services Act and to answer any questions or comments. In the second round of visits, the Co-ordinator assisted staff to improve customer services in French and to foster a better understanding of French Language Services in general. **Twelve** similar information sessions were conducted by the Co-ordinator for the approximately **1,800** employees stationed in Oshawa. Staff members included civil servants as well as union representatives, plus seasonal and temporary employees of the ministry.

The Co-ordinator also participated in the development of a customer service refresher training package for field office staff, with emphasis on French Language Services.

TARGET: July 31, 1991

STATUS: On schedule

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NEW MEASURE 442: FRENCH LANGUAGE LEXICONS

In order to assist staff to provide services in French, a series of Lexicons have been produced for 10 ministry branches and another two will be ready by the end of June, 1990.

These Lexicons contain the French translations of the English technical terminology used by staff. Copies have been issued to all bilingual employees occupying designated positions. In addition, complete sets of these Lexicons will be issued to the ministry Library, Personnel and Communications Services Branches, the Office of Francophone Affairs and the translation bureau of the Ministry of Government Services.

TARGET: June 30, 1990

STATUS: On schedule

NEW MEASURE 443: LIBRARY SERVICES TO COMMUNITY

The Library plays an active role in local co-operative education programs. In the past year, 5 high school students from the Durham Board of Education and one from the Northumberland and Newcastle Board received training in the Library. In addition, 3 Durham College students (one from the legal administration program and two from the automated office skills program) and 2 library techniques students from Seneca College also received training.

In addition, a teacher from the Durham Separate School Board completed a series of assignments as part of the accreditation as a co-op education teacher.

In March 1989, 3 staff members of the Library spoke at an afternoon session of the Durham Alternative Secondary Education Class. The library manager explained employer expectations, conducted mock interviews, and had two former Library co-op students discuss their experiences with the program.

Library staff answered and/or referred more than 264 requests for research or general information from the public, both in person and over the telephone. There were 37 tours of the Library conducted, including tours for external visitors.

As part of an information network, the Library sent more than 65 items to specialized libraries in the Durham and Greater Metropolitan Area.

In September 1988, the Library hosted a meeting of 25 members of the Toronto Area Sydney Users Group, to recommend system enhancements.

TARGET: Ongoing

STATUS: Completed and Ongoing

NEW MEASURE 444: AUDIO-TAPING OF REVENUE PUBLICATIONS

To ensure equal access to information on ministry programs, the Communications Services Branch has begun converting existing publications into formats more readily usable by people who are unable to read or use regular print materials.

It is estimated that a quarter of the **127,000** Ontarians who are print-handicapped listen to texts recorded on cassette tapes. Accordingly, the ministry took the initiative of audio-taping **eight** of its most frequently requested publications. These tapes are available in English and French at Revenue Information Offices and the Canadian National Institute for the Blind National Library in Toronto. The titles include:

- Ontario Tax Grants for Seniors Guide
- Ontario Tax Credit Guide
- GAINS for Seniors Guide
- Your Right to Appeal Ontario Taxes
- Provincial Sales Tax Refund for Visitors to Ontario
- Assessing and Inspecting Your Home
- Home Improvements and Changes
- Appealing Your Residential Assessment

Additional publications are taped as needs are identified. Ontario MPs, MPPs, the media and associations of the disabled have been informed of this new initiative. Also, the list of available publications has been sent to the Ministry of Government Services for inclusion in the monthly checklist of government publications.

The audio-tapes enhance the Revenue's ability to service a broader spectrum of society.

TARGET: August 1989

STATUS: Completed and Ongoing

NEW MEASURE 445: COMMUNITY ROLE AND ASSISTANCE TO RELOCATING MINISTRIES AND AGENCIES

Seven full years after its relocation to the Durham Region, the Ministry of Revenue continues to enhance and expand community relations activities.

- After-hours use of our Oshawa facilities and consulting expertise by community organizations and staff continues to increase under the direction of Revenue's Co-ordinator, Community Relations.
- Between September 1988 and May 1990 almost **20,000** people from the Region of Durham attended over **400** events sponsored by various non-profit organizations at the Michael Starr building.
- Increasingly, as the program matures, these activities directly involve Revenue staff who donate their time and effort to a wide range of projects.
- Special attention is now being given to helping newly founded local organizations and groups. Between September 1988 and May 1990 these included a new Royal Canadian Legion Branch (#637), the Durham Region Parents of Multiple Births, plus a community ad-hoc committee for National Access Awareness Week. All of these groups benefited from Revenue staff and co-op student support on their respective executives.
- Government-wide programs and initiatives also receive support from our community neighbours. By way of example, the Durham Region Lung Association assisted management and staff in the Michael Starr Building with the implementation of the new smoke-free workplace policy which came into effect on March 31, 1989.
- Volunteer programs initiated by staff increasingly include a community perspective. In 1989, after six years of participation, the ministry chaired the Durham Region Gift of Christmas Toy and Food Drive. In the same year, staff organized their first employee's children's party with admittance being a new toy or a non-perishable food item.

The Ministry of Revenue has come to be viewed as a role model in the field of community relations and as a leader in the delivery of employee volunteer programs. Accordingly, in 1988, Revenue's Co-ordinator, Community Relations spent six months providing consulting expertise to the Northern Ontario Relocation Program.

These new and ongoing initiatives have enabled the ministry to reinforce existing relationships in the Durham Region and also to provide consulting assistance to other provincial relocating ministries and agencies.

TARGET: As per event

STATUS: Completed and Ongoing

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NEW MEASURE 446: FACSIMILE MACHINES

Exploiting new technologies and time-saving devices is a key element in customer service. Throughout the ministry, the introduction of facsimile machines into each regional office and head office branch has greatly improved communications between clients and the ministry. Specifically;

- FAX communications is an inexpensive technology, which is accepted and widely used by our customers. Many of our suppliers deal with the ministry by FAX, speeding up the requisition and supply process; and
- since September 1988, 99 FAX machines have been added to the ministry's communications system, (including head office branches, regional offices and Hearst Block), for a total of 107 machines.

The ministry's field offices report that 50 to 80% of transmissions are from clients, especially lawyers. Examples of FAX information include audit findings, copies of cheques, certificates of RST clearance and letters of exemption. Often, these detailed documents and numbers are not easily communicated by telephone.

- As regional telephone books are printed, our FAX numbers are being included in the government "Blue Pages" to allow wider customer use of this technology in the future.
- As of April 1990, taxpayers and applicants are able to use the Tax Appeals Branch FAX machine in order to communicate timely filing of their Notices of Objection or Notices of Appeal.

TARGET: April 1990

STATUS: Completed and Ongoing

PART III: NEW REGULATORY REFORM MEASURES 1988 - 1990

NEW REGULATORY REFORM MEASURES

"Regulatory reform" refers to actions directed at simplifying formal rules and requirements, as established by legislation and attendant regulations, which govern how people must comply with our statutory programs.

Opportunities for comprehensive or major regulatory reform are inevitably limited. That is, overhauling the administrative provisions of the ministry's statutes is a complex and time-consuming process, involving extensive consultation within and outside the government and the consent of Cabinet and the Legislature.

As an ongoing process, therefore, regulatory reform typically occurs as a series of limited actions to correct particular problems, anomalies and redundant compliance requirements. These are achieved through specific legislative amendments, Orders-in-Council, ministerial authority and revised administrative rulings and prescribed practices.

While this process is less elegant than comprehensive legislative consolidation, it is also more manageable, flexible and faster in dealing with policy changes, new problems and individual hardship. These features are illustrated by the new regulatory reform measures described in this report (marked RR). For example:

- New Measures 447 & 448 provide for the disclosure of property assessment to municipalities and ratepayers which was previously restricted under the Freedom of Information and Protection of Privacy Act;
- New Measure 451 strengthens and streamlines the 1988 Budget tax incentive for purchases of anti-pollution equipment by corporations;
- New Measures 453 & 454 will protect legitimate businesses from unfair competition by fuel and tobacco tax evaders;
- New Measure 455 significantly simplifies tax rebates for interjurisdictional truckers on out-of-province fuel consumption;
- New Measure 457 provides relief to contractors from increased sales tax on fixed price contracts; and
- New Measure 458 extends the qualifying period for sales tax refunds on vehicles converted to cleaner alternative fuels.

The 14 new RR measures detailed in this section increase the running total by 13 per cent to 110 since 1978.

NEW MEASURE 447: IMPROVED DISCLOSURE OF ASSESSMENT INFORMATION TO TAXPAYERS

Traditionally, people were able to judge the fairness of their property assessments by obtaining information on comparables. Under the Freedom of Information and Protection of Privacy Act (FOI), however, Revenue was obliged to treat such information as personal and confidential. The effect was to make assessment appeals more difficult and hence to reduce confidence in the system.

Consequently, in 1989 the ministry secured an amendment to the Assessment Act to restore people's right to obtain information on comparable properties in the vicinity. As a result, assessors are able to assist ratepayers to understand their assessments and to lodge informed appeals by providing details on all factors used in determining their assessments.

Information for comparable properties will be given by telephone, over the counter at Regional Assessment Offices, and at Assessment Open House information sessions.

This new provision is consistent with Revenue's priority of helping ratepayers to better understand all aspects of property assessment and taxation. It also assists ratepayers to judge the fairness and equity of their assessments in relation to similar properties in the vicinity. As well, we are now able to respond to large numbers of requests filed under the FOI process.

This key measure will potentially benefit the **5.7 million** property owners and tenants across the province.

TARGET: Spring 1989 Session of the Legislature

STATUS: Completed and Ongoing

NEW MEASURE 448: IMPROVED DISCLOSURE OF ASSESSMENT INFORMATION TO MUNICIPALITIES

Bill 37, An Act to Amend the Assessment Act, 1989, also allows the ministry to release planning information to municipalities and school boards.

Previously, under the Freedom of Information and Protection of Privacy Act (FOI), the ministry was not permitted to release detailed assessment information except in the form of the assessment roll, or in an aggregate form which did not identify individual properties. Prior to the FOI legislation, this information had been routinely available to municipalities and school boards for their planning purposes.

This new legislation allows the ministry to continue to offer municipalities and school boards the same level of service that prevailed before the FOI. The information released becomes the property of the municipality and subject to the rules of information disclosure for municipalities and school boards.

Potentially, this measure will benefit **1,025** municipalities and school boards.

TARGET: Spring 1989 Session of the Legislature

STATUS: Completed and Ongoing

NEW MEASURE 449: BUSINESS TAX PARITY GIVEN TO DISTILLERS

The Ministry of Revenue, in its continuing effort to ensure that all businesses are able to compete on a fair and equitable basis, has taken the initiative to reduce the business assessment rate for distillers from 140% to 75% over a two-year period.

This initiative was made effective, commencing in 1989, through an amendment to the Assessment Act.

Since 1904, when business assessment was first introduced following the report of the Maclennan Commission, certain businesses were put at higher rates to reflect the social views of the day. This kind of inequitable treatment is perceived by the ministry as a less than just basis for taxation and has led to the introduction of the amendment. This ministry position was strongly endorsed in Legislative Committee with all party support.

The ministry is also fully aware of the impact that such a measure would have on those municipalities that rely heavily on business taxes from distillers to help fund the costs of municipal and education services. The tax shortfall attending a reduction in the business assessment rate for distillers would also be unfair to other taxpayers in these municipalities.

By carefully studying the possible effects this change would have on municipal taxpayers, the ministry has been able to provide the analytic framework for determining the most appropriate measures to reduce the tax impacts.

As a result, compensating grants totalling nearly **four million dollars** will be paid to the **fourteen** municipalities affected, between 1989 and 1991. Over the following three years, an additional **$400,000** in grants will be provided to the **four** municipalities which relied most heavily on the busines tax revenues received from distillers.

The ministry has succeeded in ensuring that all distillers operating in Ontario are now on a more equitable tax footing to compete with similar industrial operations, including breweries, which are their closest competitors in the market place. At the same time, municipal tax bases have been protected with special offsetting grants which will give these municipalities time to explore and acquire new sources of tax revenue.

TARGET: For the 1989 and Future Tax Years

STATUS: Completed

NEW MEASURE 450: ASSESSMENT DATA PROVIDED TO PROPONENTS OF SITE-VALUE ASSESSMENT SYSTEM

Under the Freedom of Information and Protection of Privacy Act (FOI), the Ministry of Revenue may provide the Peterborough Site Value Assessment Committee with the land value estimates established in the City of Peterborough for market value assessment purposes.

The Peterborough SVA Committee actively promotes site value assessment as a viable alternative to market value assessment. The Committee requested the estimated land component values from the ministry so that it could conduct its own studies on the impact of site value assessment in the City of Peterborough.

Prior to FOI, the ministry was only able to release market value estimates in an aggregate form when they did not form the basis for an assessment.

The new FOI legislation, as interpreted, allows the ministry to comply with the SVA Committee's request. This is consistent with the ministry's commitment to making assessment information more readily available to the public.

The Ministry of Revenue will provide the land component values to the SVA Committee at cost, although these are not available for all of the City of Peterborough's 21,000 properties.

TARGET: July 1989

STATUS: Data Available Upon Request and Payment

NEW MEASURE 451: CURRENT COST ADJUSTMENTS FOR POLLUTION CONTROL EQUIPMENT

In his 1989 Budget, the Treasurer announced a corporations tax incentive to encourage protection of the natural environment.

A one-time deduction from income will be allowed for the purchase of new pollution control equipment for use in Ontario. The deduction is **10%** of equipment cost for purchases in 1989, **15%** for purchases after 1989 to a maximum equipment cost per year of **$20 million**.

In implementing this Budget initiative, major attention was given to simplicity, including;

- the use of community understood and proven tax concepts;
- a precise definition of qualifying equipment based on established Environment Canada certification and standards; and
- clear compliance instructions and procedures.

TARGET: Spring of 1990

STATUS: Ongoing

NEW MEASURE 452: EXEMPTION FOR NEW MINES OR MAJOR EXPANSIONS

Prior to May 1987, all income from the operation of a new mine in Ontario was subject to normal mining tax.

In 1987, a new Budget measure was introduced to the Mining Tax Act to exempt from tax the operator's profit for a new mine or the major expansion of a mine which occurs after May 20, 1987.

The implementation of this measure involves two initiatives beneficial to mining corporations:

- a period of exemption from tax of thirty-six months from the month during which there was reasonable commercial production; and
- incentive to ensure continued growth of the industry in Ontario.

To support this program, implementation required development and distribution of explanatory information and new prescribed declaration forms throughout the industry.

Potentially, more than **40** mining companies and communities could benefit from this measure.

TARGET: Fall of 1989

STATUS: On target

NEW MEASURE 453: TOBACCO MARKING COMMUNICATIONS

In his 1988 Budget, the Treasurer announced a program to mark taxable tobacco products, specifically cigarettes sold in Ontario, to address the issue of untaxed cigarettes brought into Ontario from other provinces or from the U.S. to be sold unlawfully to retailers.

The decision was made to proceed with marking after extended discussions with tobacco manufacturers, consultations with other jurisdictions and consideration of manufacturers' own anti-evasion proposals.

Marking is an effective way of distinguishing taxed cigarettes from untaxed cigarettes anywhere in the distribution system, particularly at the point of final sale. Cigarette marking is comparable in its simplicity to the successful program to colour tax-exempt fuel introduced by the ministry in 1982.

Based on recommendations from the Marketing Services unit of Taxpayer Services Branch, a form of EOD (tear strip) marking was selected to facilitate identification of Ontario marked packages.

Staged implementation of tobacco marking is now in progress. The marking system will be fully implemented, at the retail level, by November 1, 1990.

Marking cigarette packages will benefit legitimate business from unfair competition and increase fairness in the tax system.

TARGET: November 1, 1990

STATUS: Proceeding on schedule

RR

NEW MEASURE 454: BORDER COLLECTION OF ONTARIO GASOLINE AND FUEL TAXES BY FEDERAL CUSTOMS OFFICERS

Undeclared and untaxed sales of gasoline and diesel fuel imported from the United States have cost Ontario several million dollars.

In late May 1989, after extended negotiations, federal officials agreed in principle to collection of Ontario gasoline and fuel tax at federal customs posts.

The ministry's arrangement with Canada Customs requires importers who are not registered tax collectors with Ontario to file returns and to pay an amount equal to the tax as security when they import taxable petroleum products.

Tax evasion by some importers places legitimate Ontario fuel and gasoline wholesalers at a competitive disadvantage. The new border collection program is an important way of addressing this problem.

In excess of **2,700** individual loads of fuel have been identified under this program, of which:

- payments of **$770,000** in Ontario gasoline and fuel taxes were made through Customs officers for **340** loads imported by non-collectors; and
- Ontario import returns were filed with Customs at the border on **2,435** loads for subsequent verification against collector tax returns.

TARGET: October 1, 1989

STATUS: Completed and Ongoing

NEW MEASURE 455: MINIMIZING INFORMATION REQUIRED FROM INTERJURISDICTIONAL CARRIERS CLAIMING FUEL TAX REFUNDS

To avoid "double taxation", interjurisdictional truckers who purchase more fuel than they use in Ontario are entitled to a tax refund on the excess purchases.

In the past, claimants were required to list each purchase invoice in order to obtain their refunds. Accordingly, the fuel tax branch has redesigned the form to allow taxpayers to aggregate their purchases by supplier.

This measure significantly simplifies the filing requirements for approximately **8,500** interjurisdictional carriers.

TARGET: January 1989

STATUS: Completed and Ongoing

NEW MEASURE 456: IMPLEMENTATION OF PROPANE TAX

In his 1989 Ontario Budget, the Treasurer announced the imposition of a tax on propane used in licensed vehicles. The tax became effective on July 1, 1989 at a rate of 2.3 cents per litre and increased to 4.3 cents per litre on January 1, 1990.

While the tax was imposed under the Gasoline Tax Act, a separate collection mechanism was required to implement the program. Due to the nature of the propane industry and the fact that only a portion of retail purchases were to be taxable, it was necessary to:

- identify and register a taxroll of more than **800** propane tax collectors;
- establish administrative systems to issue and process tax returns, support audit and compliance functions; and
- provide appropriate information to enable identified collectors to collect, report and remit propane tax.

A PC-based automated system was developed and implemented in stages to support administration of the new tax.

Average monthly revenue from the propane tax is **$1,347,800**.

TARGET: July 1, 1989

STATUS: Completed and Ongoing

NEW MEASURE 457: TAX RELIEF FOR PRE-BUDGET CONSTRUCTION CONTRACTS

Contractors are required to pay retail sales tax on the materials used in construction contracts.

Contractors who signed agreements on or before the April 20, 1988 Budget based on a 7% tax rate, had to pay 8% tax on materials purchased for these agreements after May 1, 1988. Some contracts, however, did not allow for the tax increase to be passed on to customers. Consequently, a refund of 1% tax has been granted to such contractors upon application.

Asphalt and concrete mix producers must now collect 8% retail sales tax as of May 2, 1988. These producers may apply for an 8% refund on their products for pre-Budget contracts that did not allow for the increase to be passed on to customers.

As of April 30, 1990, **2,171** refund claims totalling over **$9.9 million**, plus interest, have been approved for payment.

TARGET: January 1989

STATUS: Ongoing

NEW MEASURE 458: EXTENDED ELIGIBILITY PERIOD FOR ALTERNATIVE FUEL CONVERSION REFUNDS

Purchasers of vehicles converted to alternative fuels may apply for a refund of the retail sales taxes for the vehicle and conversion.

Prior to the 1989 Budget, applicants were required to enter into a conversion contract within 30 days and to convert within 90 days of purchase date to qualify. Many applicants found it difficult to have conversions completed within the prescribed period. The May 17, 1989 Budget provided for an extension of the eligibility period.

Now applicants have 90 days from purchase date to contract for conversion which must be completed within **180** days of purchase.

It is estimated that **85** people will benefit by $85,000 over a 3 year period from this change.

TARGET: May 1989

STATUS: Completed and ongoing

NEW MEASURE 459: DEPRESCRIBING OF RETAIL SALES TAX FORMS

The Retail Sales Tax Act prescribes certain administrative forms. These include the Vendor Return Card for reporting sales and tax collected. In the past, a regulatory amendment was required each time the card needed revision. To facilitate future revisions, a regulation was filed October 21, 1988 to deprescribe this form.

This measure is in accordance with the Office of the Legislative Counsel's suggestion to revoke prescribed forms not required by statute.

This regulatory reform provides the flexibility to change this important administrative form quickly to ensure the timely filing of returns by approximately **280,000** vendors.

TARGET: October 1988

STATUS: Completed and Ongoing

NEW MEASURE 460: STAINED GLASS WINDOW EXEMPTION

The Retail Sales Tax Act exempts religious equipment used in churches and other places where worship or sabbath school is regularly conducted. The Act also provides a refund to religious, charitable and benevolent organizations of the taxes they paid on materials incorporated into their real property. Tax relief on stained glass window contracts was previously provided as a refund.

Refunds are calculated as a percentage of the construction contract costs when a contractor is hired to make and install a stained glass window. In many cases, however, the percentage allowed did not completely cover the tax actually paid.

A regulation amending the definition of exempt religious equipment to include stained glass windows became effective on April 5, 1990. As a result, purchasers of these windows are no longer required to pay retail sales tax.

This measure simplifies the tax relief available for religious, charitable and benevolent organizations and eases their cash flow.

TARGET: April 5, 1990

STATUS: Completed and Ongoing

PART IV: PUBLICATIONS AND ADVERTISING IN 1988 - 1990

PART IV: NEW PUBLICATIONS AND ADVERTISING IN 1988-90

The publications list in this section is not an exhaustive list of all ministry publications, but indicates which brochures, pamphlets and inserts were added, revised or reprinted between September 1, 1988 and April 30, 1990.

Note 1:

Where a publication is indicated as being "distributed through field offices", copies would also have been sent to MPPs, other ministries, professional and trade associations and directly to specific client groups.

e.g. # 33 - page 115
45 - page 117

Note 2:

All ministry publications are available in either a bilingual format or separately in English or French. Where a publication is indicated as being printed in English only, the French version is available and will be reprinted as required.

e.g. # 79 - page 123

A. PUBLICATIONS

TAX REVENUE AND GRANTS PROGRAM

Corporations Tax Branch

1.	Information Bulletin re: Destruction of Books and Records	49,150 Bilingual Mailed to specialized mailing list.
2.	Information Bulletin re: 1988 Ontario Budget	2,334 Bilingual (+ mailed via corp. tax) Mailed to all corporations and a specialized mailing list.

Guaranteed Income and Tax Credit Branch

3.	Ontario Corporations Tax 1989 Guide January 1989	84,622 Bilingual Distributed to new corporations and Land Registry Offices.
4.	Ontario Tax Grants for Seniors Information Guide Explains the OTG Program Revised August 1988 and June 1989	135,949 Bilingual Distributed to MPPs, MPs, constituency offices, lawyers, libraries, seniors' clubs, ministry and other government offices, on request basis, at senior trade shows, information days, and presentations.

5.	Ontario Tax Credits Guide Explains the OTC Program Revised January 1989, Generic format for 1989 and subsequent years	125,384 Bilingual Distributed on request to MPs, MPPs, lawyers, accountants, libraries, Ministry and other government offices.
6.	Guaranteed Annual Income System Guide Explains the GAINS Program Revised March 1989 Generic format for 1989 and subsequent years	123,113 Bilingual Distributed to Ontario MPs, MPPs, seniors' centres, CPP and OAS District offices, COMSOC.
7.	Constituency Office Bulletin 88-3 Announces the mailing of final PTG cheques, includes information on GAINS rates and 'New' Ontario Tax Credits October 1988	1,076 Bilingual Distributed to MPP and Ontario MP legislative and constituency offices.
8.	Constituency Office Bulletin 88-4 Announces mailing of Sales Tax Grant cheques, new GAINS rates and OTC information November 1988	1,076 Bilingual Distributed to MPP and Ontario MP legislative and constituency offices.

9. Constituency Office Bulletin 89-1 Announces the mailing of interim Provincial Sales Tax Grant cheques April 1989	1,088 Bilingual Distributed to MPP and Ontario MP legislative and constituency offices.
10. Constituency Office Bulletin 89-2 Announces mailing of PTG application form, new GAINS rates and OHOSP budget highlights. August 1989	1,077 Bilingual Distributed to MPP and Ontario MP legislative and constituency offices.
11. Information Bulletin OTC Highlights December 1988	30,000 Bilingual Distributed to MPs, MPPs, lawyers, accountants, libraries, ministry and other government offices.
12. Ontario Home Ownership Savings Plan Information Bulletin Provides information about claiming an OHOSP Tax Credit February 1989	61,000 Bilingual Distributed to all OHOSP plan holders.
13. OHOSP Information Bulletin Provides information re: 1989 Ontario Budget highlights pertaining to OHOSP June 1989	57,700 Bilingual 2,700 distributed to Law Society of Upper Canada, Financial Institutions, Land Registry Offices, and the Ontario Real Estate Association; balance inserted into OHOSP guides.

14. Ontario Home Ownership Savings Plan (OHOSP) Poster Designed to alert public to OHOSP program August 1988	1,704 English 194 French Distributed on request.
15. OHOSP Booklet Explains OHOSP Program August 1988	221,146 Bilingual Distributed on request.
16. OHOSP Information Kit Gives information about OHOSP, provides sample forms August 1988	11,407 Bilingual Distributed to MPP and MP legislative and constituency offices, Revenue Canada, Francophone clubs and organizations, university and college residences, municipal offices, libraries, Chambers of Commerce, Boards of Trade, financial institutions, and LCBO outlets.

Motor Fuels and Tobacco Tax Branch

Guide Notes

17. Gasoline Tax Refund for Bad Debts and Loss of Product March 1989	1,000 Bilingual Distributed to registered gasoline tax collectors, mailed with application form on request of refund claimant or on an information request re: bad debt.
18. Fuel Tax Refund for Bad Debts and Loss of Product March 1989	2,000 Bilingual Distributed to registered fuel tax collectors, mailed with application form on request of refund claimant or on an information request re: bad debt.

19. Tobacco Tax Refund for Bad Debts and Loss of Product March 1989	2,000 Bilingual Distributed to registered tobacco tax collectors, mailed with application form on information request re: bad debt.

The Border Tax Collection Program

20. Post-card "Notice to all Importers of Gasoline, Aviation Fuel and Middle Distillate Fuels Into Ontario" August 1989	6,000 Bilingual Distributed by Federal Customs Officers and Revenue Road Inspection staff.
21. Guide Note Bulletin "Information Notice to Fuel Importers Canada Customs Border Collection Program re: Gasoline Tax and Fuel Tax" August 1989	500 Bilingual Distributed to registered gasoline and fuel tax collectors and importers on record.

Gasoline Tax

22. Budget Fact Sheet May 1989	2,000 English 250 French General distribution.
23. Information Bulletin 2-89 May 1989	500 Bilingual Distributed to all registered gasoline tax collectors.

Propane Tax

24. Post Card - Notice to Retail Vendors of Propane May 1989	1,500 Bilingual General Distribution.
25. Information for Propane Distributors May 1989	2,000 Bilingual Distributed to suppliers of bulk propane.

Fuel Tax

26. Budget Fact Sheet May 1989	2,000 English 500 French General Distribution.
27. Information Bulletin 1-89 May 1989	500 Bilingual Distributed to all registered fuel tax collectors.
28. Information Bulletin 2-89 Notice to Registered Interjurisdictional Carriers May 1989	8,000 Bilingual Mailed to registered interjurisdictional carriers.

Employee Share Ownership Plan

29. Employee Share Ownership Plan Program	35,000 Bilingual Distributed through other ministries, field offices, Chambers of Commerce & MPPs.

30. Employee Share Ownership Plan Program Brochure	5,000 Bilingual Distributed on request.

General

31. Post Card - Notice to Refund Claimants May 1989	27,000 Bilingual Mailed to all refund claimants on record.
32. 1990 Tobacco Tax Budget Information Bulletin	1,000 Bilingual Mailed to collectors.

Retail Sales Tax Branch

33. Information Bulletin 1-89 May 1989 Budget changes and clarification of other areas of tax application. May 1989	300,000 English 5,000 French Distributed to all registered vendors, persons on a special mailing list, and through field offices.
34. Return Card Insert Guide #153 September 1988	150,000 Bilingual Distributed to all registered vendors.
35. Return Card Insert Out of Province Purchases/Imports October 1988	150,000 Bilingual Distributed to all registered vendors.
36. Return Card Insert Guide #114 November 1988	150,000 Bilingual Distributed to all registered vendors.

37. Return Card Insert

    Tax Banking
    December 1988

    150,000 Bilingual
    Distributed to all registered vendors.

38. Return Card Insert

    Tax Guide List
    January 1989

    150,000 Bilingual
    Distributed to all registered vendors.

39. Return Card Insert

    Tax Banking
    February 1989

    150,000 Bilingual
    Distributed to all registered vendors.

40. Return Card Insert

    Penalties
    March 1989

    150,000 Bilingual
    Distributed to all registered vendors.

41. Return Card Insert

    Compensation
    April 1989

    150,000 Bilingual
    Distributed to all registered vendors.

42. Return Card Insert

    Tax Guide List
    May 1989

    150,000 Bilingual
    Distributed to all registered vendors.

43. Return Card Insert

    Tax Banking
    June 1989

    150,000 Bilingual
    Distributed to all registered vendors.

44. Return Card Insert

    Guide #114
    July 1989

    150,000 Bilingual
    Distributed to all registered vendors.

45. Listing of Guides and Offices

    Revised December 1988 & April 1989

    20,000 English
    5,000 French
    Distributed through field offices.

    Revised
    April 1989

    25,000 Bilingual
    Distributed through field offices.

46. Sales Tax Guide #100

    "Do You Need a Vendor Permit?"
    Revised
    April 1989

    25,000 Bilingual
    Distributed through field offices.

47. Sales Tax Guide #101

    "How to Complete Your Tax Return"
    Revised
    December 1988, March & June 1989

    20,000 English
    2,000 French
    Distributed through field offices.

    Revised
    March 1989
    20,000 English
    2,000 French
    Distributed through field offices.

    Revised
    June 1989

    30,000 English
    2,000 French
    Distributed through field offices.

48. Sales Tax Guide #103

    "Vendor Responsibilities"
    Revised
    December 1988 & June 1989

    50,000 English
    5,000 French
    Distributed through field offices.

    Revised
    June 1989

    30,000 Bilingual
    Distributed through field offices.

49. Sales Tax Guide #104 "Purchase Exemption Certificates" Revised June 1989	40,000 English 4,000 French Distributed through field offices.
50. Sales Tax Guide #106 "Retail Sales Tax Refunds" Revised April & August 1989	20,000 English 5,000 French Distributed through field offices. Revised August 1989 15,000 Bilingual Distributed through field offices.
51. Sales Tax Guide #110 "Ready Mix Concrete and Asphalt Mix Producers" Revised November 1988 & May 1989	5,000 English 1,000 French Distributed through field offices. Revised May 1989 5,000 English 1,000 French Distributed through field offices.
52. Sales Tax Guide #112 "Manufacturing Contractors" Revised April 1989	20,650 English 5,000 French Distributed through field offices.
53. Sales Tax Guide #114 "Destruction of Records" Revised October 1988	20,000 English 5,000 French Distributed through field offices.
54. Sales Tax Guide #115 "Motor Vehicle Repairs" Revised August 1989	20,000 English 5,000 French Distributed through field offices.

55. Sales Tax Guide #117 "Private Sales" Revised September 1989	10,000 Bilingual Distributed through field offices.
56. Sales Tax Guide #118 "Transportation for People with Physical Disabilities" Revised April & June 1989	54,000 English 5,000 French Distributed through field offices. Revised June 1989 50,000 English 5,000 French Distributed through field offices.
57. Sale[illegible]ax Guide #1[illegible] "Admissions" Revised June 1989	20,000 English 1,000 French Distributed through field offices.
58. Sales Tax Guide #128 "Rentals" Revised November 1988 & June 1989	20,000 English 2,000 French Distributed through field offices. Revised June 1989 10,000 Bilingual Distributed through field offices.
59. Sales Tax Guide #131 "Tax Refunds: Religious, Charitable and Benevolent Organizations" Revised December 1988	10,200 English 5,000 French Distributed through field offices.

60. Sales Tax Guide #135

"Animals and Pets" Revised December 1988 & June 1989

5,000 English
2,000 French
Distributed through field offices.

Revised June 1989

5,000 Bilingual
Distributed through field offices.

61. Sales Tax Guide #136

"Florists and Nurseries" Revised September 1988 & June 1989

10,000 English
5,000 French
Distributed through field offices.

Revised June 1989

6,000 Bilingual
Distributed through field offices.

62. Sales Tax Guide #138

"Books and Magazines" Revised January 1989

5,300 English
2,000 French
Distributed through field offices.

63. Sales Tax Guide #142

"Partnerships" Revised January 1989

5,000 English
2,000 French
Distributed though field offices.

64. Sales Tax Guide #143

"Religious, Charitable and Benevolent Organizations" Revised July 1989

10,000 English
1,000 French
Distributed through field offices.

65. Sales Tax Guide #147

"Farmers" Revised June 1989

10,200 English
2,000 French
Distributed through field offices.

66. Sales Tax Guide
#148

"Newspapers and Supplements"
Revised March 1989

20,000 Bilingual
Distributed through field offices.

67. Sales Tax Guide
#150

"Retail Sales Taxes and Rates"
Revised June 1989

30,000 English
2,000 French
Distributed through field offices.

68. Sales Tax Guide
#151

"Motor Vehicle Dealers"
Revised March 1989

10,000 English
2,000 French
Distributed through field offices.

69. Sales Tax Guide
#152

"Small Businesses"
Revised November 1988 & June 1989

50,000 English
5,000 French
Distributed through field offices.

70. Sales Tax Guide
#154

"Printing for Own Use"
Revised June 1989

5,000 English
1,000 French
Distributed through field offices.

71. Sales Tax Guide
#712

"Dealers' Own Use of Vehicles"
New - June 1989

6,000 English
French available on request.
Distributed to motor vehicle dealers, internally and through field offices.

72. Sales Tax Guide #713 "New Tire Tax" New - July 1989	20,000 English French available on request. Distributed to motor vehicle dealers, tire retailers, and through field offices.

Tax Appeals Branch

73. Your Right to Appeal Ontario Taxes Booklet April 1989	6,250 Bilingual Distributed to MPPs, MPs, lawyers, accountants, tax consultants, ministry and other government offices on request.
74. Ontario Tax Appeals Practices and Procedures Booklet April 1989	6,000 Bilingual Distributed to MPPs, MPs, lawyers, accountants, tax consultants, ministry and other government offices on request.

Taxation Data Centre

75. Ontario Incredible Booklet/Application Form August 1989	1 million Bilingual Distributed jointly with the Ministry of Tourism and Recreation. (552,782 by Taxpayers Services Branch)

Employer Health Tax Publications

76. Employer Health Tax Employer's Guide Detailed information about the Employer Health Tax Act and employer rights and responsibilities. November 1989	575,000 English 25,000 French Distributed to employers, ministry field offices and Information Centres, MPP and Ontario MP offices, professional associations, accounting firms, the media, and community and ethnic groups.

77. Employer Health Tax General Brochure

    Detailed information about the Employer Health Tax Act and employer rights and responsibilities.
    November 1989

1,000,000 Bilingual
Distributed to employers, ministry field offices and Information Centres, MPP and Ontario MP offices, professional associations, accounting firms, the media, and community and ethnic groups.

CORPORATE RESOURCES DIVISION

Province of Ontario Savings Office

78. Guaranteed Investment Certificate Brochure
    1989

15,000 Bilingual
Made available through Revenue field offices, Ontario Government publications display racks and municipal offices throughout Ontario.

79. The Province of Ontario Savings Office
    1989

7,230 English
Distributed through head offices, regional branches and by request.

80. Trillium Account
    1989

9,440 English
Distributed through regional branches.

B. ADVERTISING

TAX REVENUE AND GRANTS PROGRAM

1.	OHOSP "We'll Help You Save for Your First Home" eligibility requirements September 1988	Appeared in all Ontario dailies and weeklies
2.	Tax Grant For Seniors Brochure November 1988	English & French copies distributed at shows, meetings & mail-outs
3.	OHOSP Newspaper Ad "Don't be left out in the Cold", reminder of December 31, 1988 deposit deadline December 1988	Appeared in all Ontario dailies and weeklies
4.	OHOSP Flyer Brochure Reminder of December 31, 1988 deposit deadline December 1988	Sent to lawyers and real estate agents
5.	OHOSP Tent Card Reminder of December 31, 1988 deposit deadline December 1988	Used at all major banks across Ontario
6.	ESOP Ad March 1989	Appeared in monthly business publications

7.	OTG, GAINS, OTC Display Booth notice June 1989	Hamilton Spectator
8.	OHOSP Newspaper Ad "OHOSP Just Got Better"- post budget announcement July 1989	Appeared in all Ontario dailies, weeklies, and ethnic newspapers
9.	Tax Grant for Seniors Brochure November 1989	Appeared in Oshawa Times
10.	Land Transfer Tax Ad June 1989	Appeared in Ontario Reports
11.	Land Transfer Tax Ad (Revision) Notice of proposed amendment to Bill 48 August 1989	Appeared in Ontario Reports for 3 months
12.	Employer Health Tax Ad Notice of change, OHIP to EHT Plan, by January 1990 September 1989	Appeared in most Ontario dailies & weeklies
13.	ESOP Ads "An Opportunity to Help Your Company Grow" November to December 1989	Northern Ontario Business Mississauga Business Small Business Magazine Ottawa Business News Halton Business Journal Hamilton Report Business Today

14. Employer Health Tax Notice that OHIP being replaced by EHT, Bill 47 received Royal Assent January 1990	Appeared in most Ontario dailies
15. Moving Notice Ministry of Revenue Information Centre move from Barrie to Orillia January 1990	Appeared in 16 Orillia/Barrie area dailies and weeklies
16. Land Transfer Tax To advise legal profession that Bill 48 was now law March 1990	Appeared in Ontario Reports
17. Employer Health Tax Seminars on EHT for employers to attend March 1990	Appeared in most Ontario dailies
18. Request for Information Ad How to obtain information kit on EHT March 1990	Appeared in Globe & Mail
19. Employer Health Tax Notice to employers on quarterly remittance schedule March 1990	Published in all Ontario dailies & weeklies

PROPERTY ASSESSMENT PROGRAM

20. Voter Identification Notice Commissioner's Report Advisement that the Voter Identification Notices would soon be mailed out to households October 1988	Appeared in dailies & weeklies in the Greater Toronto Area
21. 1988/89 Assessment Campaign Regular Roll Return Phase I Notice of Property Valuation to property owners and Open House sessions November 1988	Appeared in all Ontario dailies, weeklies, ethnic publications and several consumer publications.
22. 63/70 Delay Ads Phase II Extension of time for return of Annual Assessment Roll November 1988	Appeared in dailies and weeklies in 20 regions where municipalities were reassessed
23. Regular Roll Appeal Ad Phase III Appeal deadlines January 1989	Ontario dailies, weeklies, ethnic (Metro Toronto only) and consumer publications
24. Region 3 Delay Ad Phase IV Commissioner's Report Notice of delays in regular roll collection January 1989	138 dailies and weeklies in municipalities affected by delay in return of assessment roll

25. 63/70 Roll Returns Phase V Notice of Reassessment, Appeal deadline and Open Houses January 1989	Dailies and weeklies in 20 regions where municipalities were reassessed
26. 63/70 Appeal Ad Phase IV Notification of Reassessment and schedule of Open Houses February 1989	Appeared in dailies & weeklies in 20 regions where reassessment in municipalities occurred
27. Region 3 Roll Returns Notice of Assessment, Appeals and Open Houses March 1989	Appeared in region 3 daily and weekly newspapers
28. Region 3 Appeal Ads Notice of Appeal deadline March 1989	Appeared in region 3 daily and weekly newspapers
29. Section 63/70 Assessment Roll Delay Ad Notice of delay in regular roll collection November 1989	Ad published in 62 Ontario newspapers
30. Special Delay Ad Extension of time for regular roll returns November 1989	Ad published in all Ontario newspapers

31. Pooling Ad Property Assessment and School Taxes - Notice to Business Partnerships and Publicly Traded Corporations and their Subsidiaries December 1989	Ad published in all Ontario newspapers
32. Commercial Concentration Tax Ad Extension of Time for Delivery of the Annual Notice of Assessment for Commercial Concentration Tax December 1989	Ad placed in 3 papers, (Toronto Sun, Toronto Star, Toronto Globe & Mail) in legal section
33. Delay Ads - Province Wide Notice of Delay in regular roll collection January 1990	Appeared in all Ontario dailies and weeklies
34. Regular Roll Open House Ad Notice of Assessment, Open Houses and Appeal procedure January 1990	Appeared in all Ontario dailies, weeklies and ethnic newspapers
35. Section 63/70 Open House Ads Notice of Reassessment, Open Houses and Appeal procedure January 1990	Section 63/70 ads appeared same date as Assessment ads in 36 selected newspapers

36.	Local/Regional Ads (Section 63/70) Open Houses and Appeal procedures February 1990	Published in regions 6, 18, 26, 30
37.	Appeal Ads Procedure for Appealing Assessment March 1990	Published in all Ontario dailies & weeklies and 147 Ethnic publications
38.	Assessment (Open House) for delayed Region 4 Notice of Open House dates March 1990	Published in Region 4
39.	Assessment Appeal Ad Procedure for Appealing Assessment April 1990	Appeared in 34 papers: Regions 4, 6, 18, 26, 30

CORPORATE RESOURCES DIVISION

40.	Trillium Account Ad (POSO) May 1989	Appeared in the East End Express, and Cabbagetown/Riverdale News
41.	Tender Ad (POSO) Request for information from vendors of software, hardware and processing facilities August 1989	Appeared in Globe & Mail - Report on Business (Daily)

42.	National Awareness Week Recognition of employment of persons with disabilities, schedule of daily events for the week May 1989	Oshawa Times
43.	Tender Ad Tenders for lease of compact passenger vehicles September 1989	Appeared in the Oshawa Times, Oshawa This Week and The Toronto Star

INFORMATION TECHNOLOGY DIVISION

44.	Tender Display Ad Request for Proposals, PC-based workstation and software December 1988	Globe & Mail - Report on Business
45.	Tender Display Ad Request for information #RFI-8903-01 Information Technology Services March 1989	Globe & Mail - Report on Business

PART V: ACCUMULATED INDEX

	Initiative	Status*	Customer Service	Regulatory Reform
1	Ministry Reference Guides	c	x	
2.	Retail Sales Tax: New Vendor Kits	c	x	
3.	Retail Sales Tax: Reinstatement of 7% Rate	c		x
4.	Pamphlet on Exemptions For Migrants and Immigrants	c	x	
5.	Gains "A" OTC Wats Telephone Information Service	c,o	x	
6.	Information for 1979 Ontario Tax Credits	c,o	x	
7.	Retail Sales Tax: Vendor Return Card	c,o	x	
8.	Retail Sales Tax: New Vendor Application Form	c,o	x	
9.	Retail Sales Tax Vendor Accounts Enquiries: New Computer System	c,o	x	
10.	Succession Duty: Revision of Lock-Box Procedures	c	x	
11.	Establishment of an Advanced Ruling Service for All Taxes	c,o		x
12.	Establishing Instantaneous Settlements of Permits and Accounts - Motor Vehicle Fuel Tax	c,o		x
13.	French Counter and Telephone Service in District Offices	c,o	x	
14.	Notices Re: French Bulletins For All Tax Changes	c,o	x	
15.	Bilingual Signs	c	x	
16.	Amalgamation of Statutes	c		x
17.	Review and Reduction of Orders in Council	c		x
18.	Focal Point For Tax Information Flows	c,o	x	
19.	Interministerial Cooperation	c		x
20.	Quicker Registration of Veteran's Lands	c	x	
21.	Focusing of Tax Bulletins	c,o	x	
22.	Land Transfer and Land Speculation Tax Procedural Innovations	c		x
23.	Special Assessment Equalization in Problem Municipalities	c,o	x	
24.	Open Houses and Public Information	c,o	x	
25.	Taxpayer Service: New Property Assessment Notices	c	x	
26.	Tax Service: Neighbourhood Assessment	c,o	x	
27.	Additional French Language Service	c	x	
28.	Consolidation of Provincial Land Tax	c		x
29.	Improved Public Information	c	x	
30.	Agreements related to Interprovincial Cooperation	c		x

(*) c - completed
o - ongoing
os- on schedule
ot- on target

	Initiative	Status	Customer Service	Regulatory Reform
31.	Diesel Tax Information Services	c,o	x	
32.	Information Program for New Sales Tax Vendors	c,o	x	
33.	Sales Tax Exemptions for Tourists	c,o	x	
34.	Sales Tax Guides for Business	c,o	x	
35.	Retail Sales Tax Exemptions Guide for Householders	c	x	
36.	Revised Land Transfer Affidavit	c		x
37.	Explanatory Brochure on Assessment Appeal Procedure	c	x	
38.	Legislation Information Kit	c	x	
39.	New Assessment Equalization Factors for Grants	c,o		x
40.	Implementation of 1980 Budget Tax Changes	c,o		x
41.	Administration of New Small Business Development	c,o	x	
42.	Tax Payments Via Commercial Banks	c,o	x	
43.	Ministry Accounts Payable and Tax Refunds	c,o	x	
44.	Telephone Training For All Staff	c,o	x	
45.	First Line Ministry Information Referral Service	c,o	x	
46.	New Tax Appeal Services	c,o	x	
47.	Major Reductions In Diesel Fuel Tax Filing Requirements	c,o		x
48.	Simplification of Sales Tax Exemptions On Admissions	c		x
49.	Improved Services In Savings Offices	c	x	
50.	Metrication	c	x	
51.	Oshawa Relocation Project	c	x	
52.	Abolition of Corporation Tax Liens	c		x
53.	Reduced Filing For Retail Sales Tax Vendors	c,o		x
54.	Tax Seminars for Small Businesses and Special Industry Groups	c,o	x	
55.	Increased Visibility for Ontario Tax Credits Under Federal Income Tax System	c,o	x	
56.	Improvements In Gas and Diesel Tax Refunds	c,o	x	
57.	New Handbook for Motor Vehicle Agents	c,o	x	
58.	Simplification and Elimination of Property Income Questionnaires			
59.	Upgrading Reception Facilities for Walk-In Customers	c	x	
60.	Improved Corporations Tax Remittance Forms	c,o	x	
61.	Abolition and Revision of Statutory Regulations	c,o		x

	Initiative	Status	Customer Service	Regulatory Reform
62.	Payment of Motor Fuel Tax Credits to Interprovincial Vehicle Operators	c		x
63.	Land Transfer Tax Exemptions - Trusts	c		x
64.	Inter-Ministry Coordination of Tax Information in Publications	c,o	x	
65.	Retail Sales Tax Bonding Requirements for Vendors	c,o		x
66.	Review of Compulsory Regulation for Diesel Fuel Tax	c		x
67.	Debit and Credit Interest Rates	c		x
68.	Further Reduction in Filing Retail Sales Tax Return Requirements	c,o		x
69.	Assessment Information Bulletin Service	c,o	x	
70.	Logical Re-Sequencing of the Assessment Act	c		x
71.	Assessment Data User Advisory Committee	c,o	x	
72.	Elimination of Separate Regulations to Change the Interest Rate Paid on Deposits by Province of Ontario Savings Office	c		x
73.	New Taxpayer Services Branch	c,o	x	
74.	Improved Municipal Policy Liaisons	c,o	x	
75.	New Data Services and Development Branch and Advisory Committee	c	x	
76.	Repeal of the Railway Fire Charge Act	c		x
77.	Enhancement of Returns Processing, Billing and Re-Assessment Functions	c	x	
78.	Increased Compensation For Vendors	c,o	x	
79.	Land Transfer Tax Procedure Manuals	c	x	
80.	Administration of Property and Sales Tax Grants for Pensioners	c,o	x	
81.	Extension of Open Houses	c,o	x	
82.	Simplification of Procedures for Exempt Purchases by Indians	c,o		x
83.	Removal of Requirement for Special Permit for Contractors	c		x
84.	Enhancement of Default Letter Procedures	c		x
85.	New Audit Approach for Motor Vehicle Fuel Tax, Gasoline Tax and Tobacco Tax	c,o		x
86.	Use of Audio-Visual Aids in Motor Vehicle Fuel Tax	c,o	x	
87.	General Consent for the Destruction of Books and Records	c		x
88.	Motor Vehicle Rebate for the Physically Handicapped	c,o		x
89.	Exemption Available to Local Service Boards	c,o		x
90.	Expanded and Upgraded Telephone Enquiry and Reception Services	c,o	x	

	Initiative	Status	Customer Service	Regulatory Reform
91.	Discontinuance of On-Site Testing for Specialty Equipment Fuel Refund Allowances	c,o		x
92.	Discontinuance of the Requirement for Receipt of Invoices Filed with Refund Claims of Gasoline Tax	c,o		x
93.	1981 Interim Property Tax Grant	c	x	
94.	Phase II Property Tax Grant System Development	c,o	x	
95.	Use of Assessment Regional Staff to Expedite Completion of Property Tax Grant Applications	c,o	x	
96.	Employee Hired to Assist Pensioners in Ottawa Retail Sales Tax Office	c,o	x	
97.	Voluntary Disclosure Policy	c		x
98.	Extension of Open Houses to Cottage Areas	c	x	
99.	Improved Assessment Notice	c	x	
100.	French Language Service in Courts of Assessment Appeal	c,o	x	
101.	Assessment Information in Public Reading Room	c,o	x	
102.	Improved, Shorter Tax Returns for Motor Vehicle Fuel Tax and Gasoline Tax	c,o		x
103.	New Approach to Gasoline Tax and Motor Vehicle Fuel Tax Refund Claims	c,o		x
104.	Communications Initiatives for Ad Valorem Taxation - Motor Vehicle Fuel Tax, Gasoline Tax and Tobacco Tax	c	x	
105.	Ontario Tax Grants Information For 1981	c	x	
106.	Discontinuance of Certain Requirements for Filing 1981 OTG Applications Forms	c		x
107.	1980 Assessment Base Year	c,o		x
108.	Enumeration in Municipal Election Years Only	c,o		x
109.	Establishment of Shopping Centre Task Force	c,o		x
110.	Vehicle Conversion Kits	c,o	x	
111.	Television, Motion Picture and Photographic Lighting	c,o		x
112.	Extended Exemption for Heat Pumps	c		x
113.	Automatic Timer Controls for Electrical Equipment	c,o		x
114.	Sales Tax Exemption for Self-Diagnostic Items Purchased by Diabetics	c,o		x
115.	Facsimile Reproduction to Assist Taxfilers During Postal Disruption	c	x	

	Initiative	Status	Customer Service	Regulatory Reform
116.	GAINS Cheques Distribution During Postal Strike	c	x	
117.	New SBDC Program Exhibit in Trade Shows	c,o	x	
118.	Introduction of French Language Affidavits for Land Transfer Tax	c,o	x	
119.	Removal of Requirement To Report Changes By Provincial Land Taxpayers	c		x
120.	Introduction of Coloured Fuel in The Province in Place of Compulsory Registration For Fuel Tax	c,o		x
121.	Liaison With the Petroleum Industry in The Implementation of Coloured Fuel	c,o	x	
122.	Implementation of Coloured Fuel Program and its Particular Impact on Truckers	c,o	x	
123.	Ontario Quebec Co-operation in The Introduction of Coloured Fuel to Ontario	c,o		x
124.	Adoption of 24-Hour Action Line For The New Coloured Fuel Program	c,o	x	
125.	Sales Tax Exemptions Clarified	c,o	x	
126.	Faster Access to Localised RST Information	c,o	x	
127.	Advanced Registration of RST Vendors	c,o	x	
128.	Special Guide on Retail Sales Tax Refunds	c,o	x	
129.	Clarification of Sales On Installed Carpeting	c,o		x
130.	Tax-Included Pricing Tax Vendors In Hospitality Industry	c,o		x
131.	Removal of Deposits for RST Court Appeals	c,o		x
132.	Enlargement of the Definition of "Sale"	c,o		x
133.	Increase and Simplification of RST Exemptions For Religious, Charitable and Benevolent Organizations	c,o	x	
134.	Special Vendor Assistance Program	c,o	x	
135.	Development of New Methods To Reduce Inconvenience and Time in Sales Tax Auditing	c,o	x	
136.	Automatic RST Vendor Compensation Calculation	c,o	x	
137.	Small Business Tax Exemption and Rebate Program	c,o	x	
138.	Elimination of Taxpayer's Requests for Minister's Concurrence to Corporate Year-End Changes	c		x
139.	Improved Ontario Tax Grants Information For 1982	c	x	
140.	Redesigned PTG Application Form and Instruction Simplified and Streamlined	c	x	
141.	Faster OTG Payments, Enquiries and Adjustments	c,o	x	

	Initiative	Status	Customer Service	Regulatory Reform
142.	Use of Telidon Technology for OTG Communications	c	x	
143.	Special OTG Service for MPPs	c,o	x	
144.	Slide Shows On "Good Customer Service" and Ministry Organization	c	x	
145.	Microfiche Copies of The Assessment Roll Free of Charge to Municipalities and School Boards	c,o	x	
146.	Property Assessor to Visit Municipal Offices On a Monthly Basis	c,o	x	
147.	New Features for 1982 Notice of Assessment	c	x	
148.	Identifying Electors for French Language School Purposes During Enumeration	c,o	x	
149.	Financial Impediment to Fuel Brokers Removed	c,o		x
150.	RST Exemptions For Blind and Disabled	c,o		x
151.	Abolition of Annual Permits for Tobacco Tax	c,o		x
152.	Simplification of Sales Tax for Transfers Between Related Companies	c,o		x
153.	Sales Tax Exemption for Repair Parts	c,o		x
154.	Expanded Exemption for Production Machinery	c,o		x
155.	Redefinition of a Publication	c,o		x
156.	Retention of Vendor Permit Numbers	c,o		x
157.	Simplification of Motor Vehicle Transfer Forms	c,o		x
158.	Expanded Use of Technology in OTG	c,o	x	
159.	New MPP Enquiry Service	c,o	x	
160.	New OTG Enquiries Tracking System	c,o	x	
161.	Improved Telephone Service for OTG	c,o	x	
162.	Toronto and Oshawa Enquiry Centres	c,o	x	
163.	Simplified Interest Rates	c,o	x	
164.	Client Evaluation of Tax Appeal System	c,o	x	
165.	Pre-mixed Dye to Fuel Tax Collectors	c,o	x	
166.	Phone-in for Dye Points	c,o	x	
167.	Exhibits at Fall Fairs	c	x	
168.	"Matching Service" for Small Businesses	c,o	x	
169.	Seminars and Slide Show on SBDCs	c,o	x	
170.	Computer Assisted RST Audits	c,o	x	
171.	POSO Relocations	c	x	
172.	Direct Deposit for POSO	c,o	x	
173.	Telephone Customer Service in Oshawa	c,o	x	
174.	Tours and Seminars for Durham	c,o	x	

	Initiative	Status	Customer Service	Regulatory Reform
175.	Career Counselling for Durham Schools	c,o	x	
176.	Ministry Exhibit	c,o	x	
177.	Strengthening of Customer Services Training Programs	c,o	x	
178.	Seminars for Durham Businesses	c,o	x	
179.	Improved Access to Assessment Information	c,o	x	
180.	Special Media Campaign re: Assessment	c,o	x	
181.	Improved Information on 1983 Assessment Notice	c	x	
182.	New Guide to the Assessment Act	c,o	x	
183.	Increase in Assessment Exemption	c,o		x
184.	Simplification of Meal Plan Exemption	c,o		x
185.	Ministerial Waiver for Overpayments to Seniors	c,o		x
186.	Simplification of Statutes	os		x
187.	Tax Simplification for Truckers	c,o		x
188.	Simplified Information from Corporations	c,o		x
189.	Simplification of Tax Instalments	os		x
190.	Objection Rights Extended	c		x
191.	Increased Time for Tax Appeals	c,o		x
192.	Ontario Tax Grant Updates	c,o	x	
193.	GAINS Mailing Date Changed	c,o	x	
194.	Updating OTG File	c,o	x	
195.	Evaluation of Appeals Service	c,o	x	
196.	Faster Refunds for Truckers	os	x	
197.	Improved Information on Tax Changes	c,o	x	
198.	Improvements to SBDC "Matching Service"	c,o	x	
199.	Improved SBDC Communications	c,o	x	
200.	Co-operation in SBDC Promotion	c,o	x	
201.	SBDC in Northern and Eastern Ontario	c,o	x	
202.	Small Business Tax Holiday	os	x	
203.	Transfer of Corporate Tax Data	os	x	
204.	Direct-Dial Access to RST Offices	c,o	x	
205.	Tax Guide on Floor Coverings	c,o	x	
206.	New Handbook for Licence Agents	c,o	x	
207.	Distribution of Sales Tax Guide	c,o	x	
208.	Reduced Errors on RST Returns	c,o	x	
209.	Municipal Offices Distribute RST Guide	c,o	x	
210.	Special Vendor Assistance Program	c,o	x	
211.	POSO Direct Deposit System	c,o	x	
212.	ARIEL Publication Distribution System	c,o	x	
213.	Enquiry Service for Youth Opportunities	c	x	
214.	Ministry Liaison with Schools and College	c,o	x	
215.	Community Use of Facilities	c	x	
216.	Expanded Community Relations	c,o	x	

	Initiative	Status	Customer Service	Regulatory Reform
217.	Seminars for Durham Businesses	c,o	x	
218.	C.S. Training Program Strengthened	c,o	x	
219.	Form Letter Review	c	x	
220.	Information for "Disabled and Seniors in the Community"	c,o	x	
221.	Assessment Exhibit Tours Province	c	x	
222.	Improved Access to Assessment Offices	c,o	x	
223.	Solution to Assessment Problems	os	x	
224.	Expanded Open Houses for Assessment	c	x	
225.	Corporations Tax Payments Simplified	c,o		x
226.	Income Tax Exemption for New Corporations	c,o		x
227.	Revoking of Corporations Tax Reassessment Waivers	c,o		x
228.	"Special Small Corporations" Not Required to File Tax Return and Financial Statements	os		x
229.	Simplification of Small Business Tax Calculation	c,o		x
230.	Simplification of Fuel Tax Filing Requirements	ot		x
231.	"Nil Sales - Nil Tax" Vendors Reduced Through Screening	c		x
232.	Corporations Tax "Reminder" Calls to Ensure Filing	c,o	x	
233.	Improved Communications Through Simplification and Translation of Corporations Tax Forms	c,o	x	
234.	On-Line Processing of Corporations Tax Returns	c,o	x	
235.	Corporations Tax Interest Calculations and Statements	c	x	
236.	New Provincial Land Tax Computer System	c,o	x	
237.	Communications Initiatives for SBDC Program	o	x	
238.	Simplified Tax Refund Process for Diesel Fuel Users	c,o	x	
239.	Additional Service Network for Fuel Tax Single-Trip Permits	c	x	
240.	Communication of New Fuel Tax Legislation to Highway Carriers	ot	x	
241.	New Information and Services for Korean Retail Stores	c,o	x	
242.	RST Field Services Expanded	c,o	x	
243.	Ministry Mail Boxes Installed in Retail Sales Tax Offices	c,o	x	
244.	Training Video on OTG Telephone Research Techniques	c,o	x	

	Initiative	Status	Customer Service	Regulatory Reform
245.	Maintenance of Institutionalized Residents Listings for Ontario Tax Grants	c,o	x	
246.	Steamlining Blue Pages in Telephone Directories for Easier Public Asscess to Ministry Information	c,o	x	
247.	New Exhibit Explains Seniors' Benefit Programs	c,o	x	
248.	Orientation Videos Explain Government and Ministry Operations	ot	x	
249.	Tax Appeal Information Bulletin	c,o	x	
250.	Communications Initiatives of Section 63/70 Programs	os	x	
251.	Property Taxation Recommendations Implemented	c,o	x	
252.	Assessment Roll Totals Initiative Implemented by Advisory Committee	c,o	x	
253.	Improved Communications to Explain Assessment	c,o	x	
254.	Alpha and Street Indexes Provided to Municipalities and Land Titles and Registry Offices	c,o	x	
255.	Province of Ontario Savings Office Trillium Account	c	x	
256.	POSO Central Ontario Disaster Relief Fund	c	x	
257.	Accommodation Improvements to Field Offices	c,o	x	
258.	Improved Telephone Service for Field Offices	c,o	x	
259.	Customer Service Training Tailored to Branches and Field Offices	c,o	x	
260.	Purchasing Seminars for Durham Region Businesses	c,o	x	
261.	Improved Print Procurement Service	c,o	x	
262.	Mass Mailings Conducted to Improve Service	c,o	x	
263.	Enhanced Community Relations Program	c,o	x	
264.	Enhanced French-Language Initiatives	ot	x	
265.	Retail Sales Tax Initiatives Benefiting People with Physical Disabilities	c,o		x
266.	Simplification of Retail Sales Tax Relief for Farmers	c,o		x
267.	Further Retail Sales Tax Relief for Private Inter-provincial Road Carriers	c,o		x
268.	Sales Tax Refunds Simplified for Contractors	c,o		x
269.	Retail Sales Tax Exemption on University Research Equipment	c		x

	Initiative	Status	Customer Service	Regulatory Reform
270.	Increased Time to Convert Vehicles to Alternative Fuels	c,o		x
271.	Mining Tax Reform	c		x
272.	Application Period Extended for Ontario Tax Grants	c,o		x
273.	Increased Assessment Cycle for Condominiums	c,o		x
274.	"Lap-Top" Computer Technology to Enhance Audit Quality	os	x	
275.	Reciprocal Information Exchange Agreements	o	x	
276.	Tax Banking Payment System Further Improved	c,o	x	
277.	New Video Explains Tax Appeal Procedures	c,o	x	
278.	Budget Enquiries Handled by Ministry Staff	c	x	
279.	Ontario Government Funded Organizations Helped with RST Refunds	c,o	x	
280.	No Penalty for First-time Delinquents	c,o	x	
281.	New Information Flyer for Vendors	c,o	x	
282.	Retail Sales Tax Information for Non-English Speaking Vendors	c,o	x	
283.	More Convenient Delivery of Returns to Retail Sales Tax Offices	o	x	
284.	On-line Printing of Detailed Statement of Corp. Tax Accounts	c	x	
285.	"Plain Paper" Corporations Tax Returns Now Accepted	c	x	
286.	Tax Appeal Information on "Designated" Corp. Tax Assessments	c	x	
287.	Automated Collection System for Corporations Tax Branch	ot	x	
288.	Audit Co-ordination: Revenue Canada and Corporations Tax Branch	ot	x	
289.	Toronto Regional Corporations Tax Audit Office Established	c,o	x	
290.	Improved Communication Through Simplification of Corporations Tax Forms	c	x	
291.	Standardized Reporting by Inter-jurisdictional Carriers	c,o	x	
292.	Fuel Tax Decals for Interjurisdictional Truckers	c,o	x	
293.	Steps to Increase Use of Coloured Fuel	os	x	
294.	Tobacco Retailers Awareness Program	c,o	x	
295.	Reduced Number of Tobacco Tax Assessments	c,o	x	

	Initiative	Status	Customer Service	Regulatory Reform
296.	Improved Telephone Service for Land Transfer Tax	c,o	x	
297.	Improved Land Transfer Tax Information for Registry Offices	os,o	x	
298.	SBDC Communications Strategy for Northern Ontario	os,o	x	
299.	Improved SBDC Match-up Service	c	x	
300.	French Language Letters and Forms for Gains Recipients	c	x	
301.	Gains Cheque Counterfoil	c	x	
302.	Property Tax Grant Increased to $600	c,o	x	
303.	Property Tax Grant Changes for Senior Farmers	o	x	
304.	Automatic Cancelled Cheque System for Ontario Tax Grants	c,o	x	
305.	OTG Customer Database Improved	c	x	
306.	Ontario Property Assessment Court Case Index	c,o	x	
307.	New Notice of Property Valuation	c,o	x	
308.	Property Assessment and Taxation Explained by New Publications	c,o	x	
309.	Revenue Resolves Renovation Issues in the City of Toronto	c	x	
310.	A New Computer Assisted Property Assessment System	ot	x	
311.	Improvement to Implementation and Communication of the Section 63/70 Reassessment Programs	c,o	x	
312.	Improved Region/County/District Reassessments and Cost Sharing	c,o	x	
313.	Province of Ontario Savings Office Introduces Interbranch Banking	c,o	x	
314.	Province of Ontario Savings Office Relocations	c,o	x	
315.	Surveillance Cameras for POSO	c	x	
316.	Improved Computer Service for all POSO Offices	c	x	
317.	Province of Ontario Savings Office Acceptance of Ministry of Revenue Tax Remittances	c,o	x	
318.	Province of Ontario Savings Office Office Safety Deposit Boxes	c	x	
319.	Improved Security and Safety at Ministry Field Offices	c,o	x	
320.	Accommodation Improvements to Field Offices	c,o	x	

	Initiative	Status	Customer Service	Regulatory Reform
321.	Customer Service Training Tailored to Branches and Field Offices	c,o	x	
322.	French Language Services Co-ordinator Appointed	ot	x	
323.	Postal Disruption Public Information Program	o	x	
324.	Expanding Our Role in the Community	c,o	x	
325.	Consistent Retail Sales Tax Relief For Theatres	c,o		x
326.	Extended Filing Date For November Retail Sales Tax Returns	c,o		x
327.	Simplified Retail Sales Tax for Portable Buildings	c,o		x
328.	Simplified Retail Sales Tax for Producers of Asphalt Mix	c,o		x
329.	Simplified Race Tracks Tax Act	c,o		x
330.	Simplified Capital Tax Calculation for Small Corporations	c,o		x
331.	Small Corporations Exempt From Filing Tax Return	c,o		x
332.	New Property and Sales Tax Credits	c,o		x
333.	Ontario Budget Hotline	c	x	
334.	Telecommunications Device for the Deaf	c,o	x	
335.	Faster Processing of Tax Deposits and Crediting Taxpayers' Accounts	ot	x	
336.	Implementing Freedom of Information and Protection of Privacy Legislation	c,o	x	
337.	Revenue Canada Publications	c,o	x	
338.	Toll-Free Request Line for Ministry Forms	ot	x	
339.	Other Improvements in Distributing Revenue's Publications	c,o	x	
340.	"Ontario Incredible" Program Enquiry Service	c,o	x	
341.	Simplified Sales Tax for Sales to Native People	c,o	x	
342.	Retail Sales Tax Collection Simplified for Blind Vendors	c,o	x	
343.	Faster Refunds for Visitors to Ontario	c,o	x	
344.	Faster Refunds for Permanently Disabled People	c,o	x	
345.	Faster Refunds for Alternate Fuel Conversion Claimants	c,o	x	
346.	Corporations Tax Enquiry Service	c,o	x	
347.	Redesign of Corporations Tax Forms	ot	x	
348.	Metro Corporations Tax Regional Office	c	x	
349.	Increased Corporations Tax Compliance Service	c,o	x	
350.	Improved Turnaround Time for Tax Assessment Notices	c,o	x	
351.	Adopting Industry Standards	c,o	x	
352.	Improved Refund Claim Forms for Gasoline and Fuel Taxes	ot	x	
353.	Interjurisdictional Carriers Toll-Free Direct Information Line	c,o	x	

	Initiative	Status	Customer Service	Regulatory Reform
354.	Faster Authorization for Interjurisdictional truckers	c,o	x	
355.	Faster Fuel Tax Refunds to Truckers	c,o	x	
356.	No Penalty for First-Time Late Filers	c,o	x	
357.	Coloured Fuel Awareness Program	ot	x	
358.	Enhanced Enquiry Service for Land Transfer Tax and Provincial Land Tax	c,o	x	
359.	SBDC Program Reaches Out	c,o	x	
360.	Faster Processing of Senior Citizen Tax Grants	c	x	
361.	Improving Correspondence With Recipients of Guaranteed Income and Tax Grant Payments	os	x	
362.	Improved Access to Guaranteed Income and Tax Grant Information for Seniors	c,o	x	
363.	Senior Farmers Property Tax Grants	c	x	
364.	Revised 1988 Property Tax Grant Application for Seniors	c,o	x	
365.	Seniors Receive Assistance Filing Extended Care Applications	c,o	x	
366.	Ontario Home Ownership Savings Plan	c,o	x	
367.	Employee Share Ownership Plan Communications Initiatives	c,o	x	
368.	Continued Improvement and Expansion of Municipal Reassessment Options	os	x	
369.	Municipalities Equalized Under Local Section 63 Reassessment	os	x	
370.	Municipalities Proclaimed at Full Market Value Under Section 70	os	x	
371.	Region/County-Wide Assessment and Cost-Sharing Reform	os	x	
372.	Provide Market-Value Information to Individual Property Owners	c,o	x	
373.	New Enumeration System in Support of 1988 Municipal and School Board Elections	c,o	x	
374.	Enumeration Hotline	c	x	
375.	New Voter Identification Notice Mailed to All Households	c	x	
376.	Supermailbox Assessment Reduction Policy	os	x	
377.	Improved Access to County/Municipality Codes	c,o	x	
378.	Identifying Conservation Lands for Property Tax Rebates	c,o	x	
379.	Provincial Tour of Property Assessment Program Exhibit	c,o	x	
380.	POSO Offers Ontario Guaranteed Investment Certificates	c,o	x	
381.	POSO Offers Preferred Exchange Rate	c,o	x	
382.	Province of Ontario Savings Office Provides More Safety Deposit Boxes	c	x	

	Initiative	Status	Customer Service	Regulatory Reform
383.	Published POSO Interest Rates	c,o	x	
384.	POSO Offers Competitive OHOSPs	c,o	x	
385.	Continuing Improvements in French-Language Services	o	x	
386.	Special French-Language "Action Line"	os	x	
387.	Community Participation Reinforced in the Region of Durham	c,o	x	
388.	New Communications Branch	c,o	x	
389.	Employer Health Tax Information Request	c,o	x	
390.	Employer Health Tax Information Kit	c,o	x	
391.	Employer Health Tax Presentations	o	x	
392.	Employer Health Tax Statement of Account	ot	x	
393.	Support to Payroll Agents	o	x	
394.	Employer Health Tax Regional Structure	ot	x	
395.	Employer Health Tax Enquiry Service	c,o	x	
396.	Improved MPP Action Line	c,o	x	
397.	Improvements to Toll-Free Service	c,o	x	
398.	Enhanced Ontario Budget Hotline	c	x	
399.	Revenue Information Centres	c,o	x	
400.	Pooling of School Taxes of Publicly Traded Corporations	c,o	x	
401.	Improved Supplementary Assessment Service to Municipalities	ot,o	x	
402.	New French-Language School Board in Ottawa-Carleton	c,o	x	
403.	Self-Administered Inspections	ot	x	
404.	Ministry Prepares for Region-Wide Reassessment in Metropolitan Toronto	o	x	
405.	Continued Improvement and Expansion of Municipal Assessment Options	c,o	x	
406.	Region/County-Wide Assessment and Cost-Sharing Reform	os	x	
407.	Tax Reform Through Local Section 63 Reassessment	os	x	
408.	Reassessment at Full Market Value under Section 70	os	x	
409.	Alternative Region/County-Wide Assessment and Taxation System	os	x	
410.	Assessment Improves Customer Service with New Telephone Technology	c,o	x	
411.	Video Presentations for Seniors	c	x	
412.	Increased Ministry Visibility for Seniors	os	x	
413.	Streamlining Property Tax Grant Application Processing	c	x	
414.	Bilingual Services for Seniors	c	x	
415.	Communications for Ontario Home Ownership Savings Plan Enhancements	ot,o	x	
416.	Land Transfer Tax Refund for OHOSP Planholders	c,o	x	
417.	Field Visits to Propane Retailers	c,o	x	

	Initiative	Status	Customer Service	Regulatory Reform
418.	Customer Service Initiative in Match-up to Assist Small Business Owners	c,o	x	
419.	Enhanced Promotion of SBDC in Northern Ontario	c,o	x	
420.	SBDC Outreach to Economic Development Agencies	c,o	x	
421.	SBDC Market Research	c,o	x	
422.	Communications Initiatives for the Employee Share Ownership Plan Program	c,o	x	
423.	New Vendor Return Card	c,o	x	
424.	Improved Telephone System for Toronto & Other Field Offices	c,o	x	
425.	Language of Choice Indicator	c,o	x	
426.	POSO to Open Branches and Agencies in Northern Ontario	os	x	
427.	Savings Office Speeds up Counter Service	c	x	
428.	Province of Ontario Savings Office installs additional Banking Terminals	c	x	
429.	POSO Expansion of Hamilton Main Branch	os	x	
430.	POSO Market Survey	c	x	
431.	POSO Provides More Safety Deposit Boxes	c	x	
432.	Participation in Tax Forums	c	x	
433.	Audit Co-operation with Revenue Canada	o	x	
434.	Sharing of Scientific Resources with Revenue Canada	o	x	
435.	New Corporations Tax Field Offices	o	x	
436.	Development of Desk Auditors for Field Work	o	x	
437.	Customer Service Training	c,o	x	
438.	Improved Supplier Access	os	x	
439.	Improved Freedom of Information Service	o	x	
440.	FOI Office Automation Enhances Customer Service	o	x	
441.	French Language Services Co-Ordinator Visits Field Ofices	os	x	
442.	French Language Lexicons	os	x	
443.	Library Services to Community	c,o	x	
444.	Audio-Taping of Revenue Publications	c,o	x	
445.	Community Role and Assistance to Relocating Ministries and Agencies	c,o	x	
446.	Facsimile Machines	c,o	x	
447.	Improved Disclosure of Assessment Information to Taxpayers	c,o		x
448.	Improved Disclosure of Assessment Information to Municipalities	c		x
449.	Business Tax Parity Given to Distillers	c		x
450.	Assessment Data Provided to Proponents of Site-Value Assessment System	o		x
451.	Current Cost Adjustments for Pollution Control Equipment	o		x
452.	Exemption for New Mines or Major Expansions	ot		x
453.	Tobacco Marking Communications	os		x

Initiative		Status	Customer Service	Regulatory Reform
454.	Border Collection of Ontario Gasoline and Fuel Taxes by Federal Customs Officers	c,o		x
455.	Minimizing Information Required from Interjurisdictional Carriers Claiming Fuel Tax Refunds	c,o		x
456.	Implementation of Propane Tax	c,o		x
457.	Tax Relief for Pre-Budget Construction Contracts	o		x
458.	Extended Eligibility Period for Alternative Fuel Conversion Refunds	c,o		x
459.	Deprescribing of Retail Sales Tax Forms	c,o		x
460.	Stained Glass Window Exemption	c,o		x